



City of Council Bluffs, Iowa

Mayor's Budget for the fiscal year ending **June 30, 2016**

| | |
|---------------------------|------------------|
| <i>Approved 2016 Levy</i> | <i>\$17.7500</i> |
|---------------------------|------------------|

| | |
|--------------------------|------------------|
| <i>Current 2015 Levy</i> | <i>\$17.7500</i> |
|--------------------------|------------------|

Mayor's Executive Budget Summary

In preparation of the 2016 city budget it was our goal to hold constant the City's current cumulative property tax levy at \$17.75 per thousand dollars of taxable valuation or decrease it. I believe that we can attain this goal. However the effort won't be achieved easily and will require constant evaluation of current procedures and targeted expense control.

Without direct help from an experienced Finance Director this budget was prepared using historic data to develop conservative though realistic estimates of future city revenues and expenses. The lack of budget preparation experience effectively eliminated the development of any sophisticated budget strategies or nuance in levy manipulation in an effort to either grow or reduce the various fund balance that the City has in reserve. In my opinion the resulting budget truly reflects the 'true' cost associated with running the City of Council Bluffs.

In my effort to hold the overall property tax levy constant the FY16 budget benefited from multiple factors that cumulatively represented an almost perfect 'expenditure' budgeting scenario for the City. The projected cost of employee retirement benefits for FICA and IPERS were flat, while Police and Fire retirement benefit cost actually went down by 10%. Our health insurance costs didn't increase either and the State of Iowa will likely reimburse the City \$1,979,983 in lost property tax revenue due to the rollback of the 'commercial and industrial' class taxable property valuations. Finally the McGee/Harrington settlement payments are now reduced to smaller regular annual payments of \$528,571 with the final settlement payment being scheduled for 2021.

Given this budgeting scenario the caveat that deserves attention is that any significant negative change in any of those expense variables could have a catastrophic affect on balancing future city budgets.

The General Fund

Council Bluffs property taxpayers pay four distinct property tax levies that contribute tax revenue to the 'General Fund'. These being 'General', 'Transit', 'Airport', and 'Liability' levies which cumulatively contribute \$21,139,902 of property tax revenue to the General fund. Property tax accounts for 35.7% of all 'General Fund' revenue with the 64.3% remainder of revenue coming from the following revenue categories: Other City Taxes, Licenses and Permits, Use of Property and Money, Intergovernmental, Charges for Fees and Services, and other 'Miscellaneous' sources.

Expenses in the General fund account for 73.3% of the City of Council Bluffs' cost related to governmental operations and administrative (26.7% remaining operations and administrative cost is paid through the property tax that is collected in the 'Special Revenues' fund which includes employee benefits and some operations and administrative expense resulting from

salaries that are paid to Public Works department employees who are paid through road use fund tax funding if their job duties relate to performing RUTF related functions or through the Community Development department salaries if its employees are performing state and federal grant related functions).

This FY 2016 budget projects a net revenue loss of \$573,349 in FY16. I hesitate to point out that there currently is approximately \$21 million of accumulated General fund operating reserve and this projected \$573k operating shortfall could be easily absorbed by simply reducing reserve balances. Note: In discussions with our former finance director Art Hill he has cautioned that the city should retain a general fund reserve balance of at least \$15 million for emergencies like the 2011 flood. So a reduction in General fund reserves could validly be defended as a budgeting strategy.

However employing a strategy to reduce the General fund reserve balance next year certainly is not my intent. Any long term strategy of deficit spending is obviously not a sustainable solution therefore immediate attention to expense management is essential to get the City's expenses in line with projected revenues. My goal is to eliminate the budget's deficit by controlling expense prior to the end of the FY16 budget year.

The General Fund Levies

GENERAL LEVY

For many years Council Bluffs taxpayers have been asked to pay the statutory maximum related to the city's 'Regular General' levy which legislatively has been capped at \$8.10 per thousand of taxable valuation. Based on valuation figures from the Pottawattamie County Auditor this levy is expected to generate \$19,938,438 which is a 2.2% increase revenue dollars that represents \$428,527 of addition General fund revenue over the previous year (FY15).

Note: The property tax dollars referenced above do not include Iowa's reimbursement related to the 10% rollback of 'Commercial and Industrial' valuations. That reimbursement income will be 'accounted' for later when discussing 'Intergovernmental' revenue

TRANSIT LEVY

The transit levy was maintained constant in the FY16 budget when compared to last year's budget (at \$0.31859). The revenue generated from this levy is targeted toward paying the expense gap between our state and federal transit grants and ridership fees collected; and the contracted cost for MAT to provide public transit service to Council Bluffs residents.

AIRPORT LEVY

In next year's budget the Council Bluffs Airport Authority has decided to increase their 'Airport' levy from its current \$0.25189 per thousand and to the state's statutory maximum of \$0.27 per thousand. This increase resulted in only a minor difficulty toward our effort to maintain the cumulative \$17.75 levy in that we had to slightly reduce the Liability levy to accommodate the Airport increase.

LIABILITY (PROPERTY AND SELF INSURANCE COSTS)

This levy represents the most significant budgeting change within the FY16 budget. The city is budgeting an almost \$0.50 per thousand levy reduction in this particular levy, reducing it from \$1.204 in FY15 down to \$0.70534 in FY16. This levy reduction equates to reduced tax revenue from the 'Liability' totaling \$1,065,923. The reason we were able to make this adjustment was primarily the result of normalization in the lawsuit settlement payments from the McGee-Harrington trial. The McGee-Harrington settlement added significant city expense in FY 2014 as the initial settlement payment was \$2,300,000. Paying that initial obligation subsequently reduced city reserves in the Liability fund balance. Last year's budget set the levy at \$1.20 per thousand as an effort to replenish the 'liability' fund reserve balance. The settlement payments now are smaller regular annual payments of \$528,571 so we were able to make appropriate levy adjustments that reflect that reduced settlement payment schedule thus lowering the levy rate of the 'liability' levy.

City of Council Bluffs Adopted Budget Summary' Narrative

GENERAL FUND TAX REVENUE

The budget form titled 'Certification Page' shows these four General Fund Levies and the associated property tax revenue calculated (levy X valuation = revenue). You can find their cumulative total revenue reported on line 27 in column B of the 'Certification Page'. That sum total from line 27 in column B is then transferred to the 'top' line of budget form 635.2A titled 'City of Council Bluffs Adopted Budget Summary'.

The cumulative revenue from the General fund levies projected in FY16 will generate total General Fund property tax revenue of \$21,139,902 or what equates to an overall \$630,993 decrease in property tax revenue when compared to the property tax revenue that has been budgeted for collection in FY15. This variance is primarily due to the plus and minus effect of a 2.20% increase in taxable valuation and property tax revenue offset by the reduction of almost \$0.50 per thousand in this year's 'Liability' levy.

OTHER SOURCES OF GENERAL FUND REVENUE

OTHER CITY TAXES (total revenue contribution \$7,813,726)

These 'other City Taxes' revenue sources are significant revenue contributors to the City's General Fund. They include hotel tax, gaming tax, and franchise fee. Among these varied revenue sources we have identified historic revenue trends among particular tax groups.

In prior years there had been false optimism related to an economic recovery fueling increased casino activity. When actual FY 2014 revenue figures were recorded it became obvious that gaming tax revenue wasn't increasing, rather gaming revenue is flat. In an effort to project realistic budgeting estimates we looked at 2014 'actual' gaming revenue numbers and budgeted \$3,000,000 FY 2016 gaming revenue. This realistic budget approach results in \$420,000 decrease in projected Gaming Revenue compared to FY 2015 projections.

We have identified consistent revenue growth in 'Hotel' tax and have budgeted \$2,800,000 projecting \$200,000 increase in Hotel Tax revenue.

Also under 'Other City Taxes' several small 'Utility Replacement' taxes are collected contributing general fund revenues at a cumulative \$8,559 increase in 'Utility Replacement' tax.

LICENSES AND PERMITS: (total revenue contribution \$4,347,180)

This tax category includes: Building permits, franchise fees, animal license, liquor license, Food inspection permits, contractor licenses, cigarette permits, alarm permits and various 'amusement' permits.

Franchise fee (tax = 2% of billings) contributes a projected \$2,700,000 in city revenue. Based on historical data the city is projecting a \$170,000 increases in FY 16 Franchise fees.

Building permit fees are projected to increase \$218,000 as adjustments are made to under budgeted FY 15 estimates. Google's construction is an obvious factor increasing the building fees projection.

With the state taking over the licensure of contractors that revenue source continues to dwindle and is now considered insignificant as a revenue contributor. Contractor's licenses revenue is budgeted for a \$33,000 decrease. This entire revenue source now only produces total annual projected revenue of \$22,100. All other fees in this category are basically static.

USES OF PROPERTY AND MONEY: (total revenue contribution \$274,071)

This category includes interest income that is earned on bank deposits, the rents associated with some city owned property (library, sports complex, parks, and billboards). After depository accounts analysis interest income on deposits is projected to increase \$16,486 next year. Rent for City property is projected to increase \$29,225

INTERGOVERNMENTAL (total revenue \$2,305,095)

This category includes general fund revenue related to state, federal, county school district grants and agreements (Road Use Tax revenue and Federal community Development grants get categorized under the 'special revenues' fund balance category is therefore not included among these intergovernmental funds).

In FY 16 intergovernmental grant revenue the city is budgeting \$2,305,095 which represents a decrease of \$173,412 when compared to FY15. Grant revenue includes \$363,000 in federal grants, State grant revenue of \$281,100 and local grants and contracts that the City has with either the county or CB school district contribute another \$632,529.

The intergovernmental category also is where the City records its reimbursement revenue associated with the 'Commercial and Industrial' rollback of taxable valuation. In FY 2015 budget the City is anticipating receiving \$521,007 in commercial and industrial property tax reimbursement to the general fund related to the initial year 5% rollback on city 'commercial and industrial' property's taxable valuation. In FY 2016 Council Bluffs will be receiving what equates to an additional 5% due to the second year's cumulative 10% 'commercial and industrial' property's taxable valuation rollback resulting in a reimbursement allocation from the state of Iowa totaling \$1,028,466. There was a prior year state grant that wasn't available in FY 16 so even though we doubled the property tax reimbursement we lost \$704,000 in other state grant money for a net loss of \$196,441 in state intergovernmental revenue

It certainly is not in the city's best interest to depend on property tax reimbursement from the state as an ongoing revenue source. The state has historically defunded other sources of revenue that it has pledged to local government and realistic expectations would be that this funding source could end after FY 2016.

CHARGES FOR FEES AND SERVICES: (total income \$7,709,865).

Fees in this category generate significant revenue from a variety of city services: The Mid America Center, police services, parking meter fees, ambulance fees, rental registration fees, golf-swimming-recreation fees.

Rental registration fees increased by \$188,000 but that revenue has a direct expense offset in new inspection operating costs. Police services fees are projected to increase \$164,000. Mid America Center revenue is expected to increase but again there is a direct offsetting expense. All other city fees are being budgeted with very little variance when compared to FY 15.

MISCELLANEOUS (total revenue \$1,576,758)

Revenue in this category comes from concessions sales at pools and parks, vehicle and equipment salvage, library revenue, court fines, red light enforcement. Miscellaneous revenue is projected to decrease by \$88,592 primarily due to a projected \$100,000 decrease in red light automated enforcement revenue.

OTHER FINANCING SOURCES: TOTAL TRANSFERS IN

On the State's budget form there are three tax levies related to employee benefits: Police and Fire retirement, FICA and IPERS, and Other Employee Benefits. There are two other levies, those being 'Emergency' and 'Gas/Electric' which are all grouped in a sub category known as 'Special Revenue Levies'. These five 'Special Revenue Levies' get calculated on the "Certification" form and then their cumulative property tax revenue (which can be found on line 39 on the "Certification" form) then gets posted as the top line on form 635.2A which is the 'Adopted Budget Summary' form under the 'Special Revenues' fund. The revenue associated with five levies and with some minimal TIF revenue related to the debt service levy then get transferred from the 'Special Revenues' fund to the 'General' fund on line 14 reported as 'Other Financing Sources: Total Transfers In'

Note: All property tax revenue in the five levies reported under the 'Special Revenues' fund gets transferred to the General fund to be used to pay employee benefits. I am at a loss to explain the rationale for posting them to one fund balance and then transferring them to another but it is what it is.

GENERAL FUND EXPENDITURES

Note: All city employee salaries were budgeted to increase 2.5% in FY16

PUBLIC SAFETY-Police Fire and Animal Control (FY16 expense \$32,473,180)

This represents an increase of \$1,110,852 when compared to the previous year which is a 3.54% cost increase which includes their budgeted 2.5% salary increase. Other large ticket items are \$287,000 for police vehicles, \$18,000 in fire fighter training expense for the new recruits, \$30,000 for a new fire department vehicle

PUBLIC WORKS (expense \$3,382,726)

This represents a decrease of \$54,601 when compared to the previous year which equates to a 1.5% cost reduction.

HEALTH AND SOCIAL SERVICES (expense \$753,308)

This represents an increase of \$123,810 when compared to the previous year which is a 19.66% cost increase. The increase is due to the purchase of a new vehicle for \$22,000.

CULTURE AND RECREATION-Library and Parks (expense \$8,217,756)

This represents an increase of \$1,140,065 when compared to the previous year which is a 16.10% cost increase. Significant new expense of note is the re-categorization of \$550,000 in 'Loessfest' expense which now is being reported as "Special Revenue-Parks Department for the first time is being allocated directly to the Park's department. All this increased expense is offset by sponsorship revenue. \$50,000 in addition forestry expense and \$60,000 in park trail improvement.

COMMUNITY AND ECONOMIC DEVELOPMENT (expense \$663,752)

This represents an increase of \$87,339 when compared to the previous year which is a 15.15% cost increase.

GENERAL GOVERNMENT- City Clerk, legal, mayor's office, finance and IT (expense \$13,721,177) this represents an increase of \$1,239,686 when compared to the previous year which is a 9.93% cost increase. Mayor's office compensation and benefits increased \$61,298 due to the hiring of Wendy Schultz offset by an associated salary reduction in secretarial compensation with the staffing change in the administrative assistant position. Both the purchasing and city auditor responsibilities were transferred to the budget responsibility of the mayor's office adding \$109,293 in new salary expense and Treasury showed an offsetting

\$111,586 reduction in salary primarily due to the auditor's departmental transfer. The City Clerk added \$50,000 of election expense for the fall election. In the Mayor's budget there is \$40,000 in new consultant expense which includes a \$20,000 planned contribution toward an \$180,000 citywide 'image' campaign and another \$20,000 miscellaneous consultant expense.

Information Technology adds significant new expense of \$481,009 to this year's budget.

Special Revenue Fund

Revenue in this budget category includes property taxes paid toward employee benefits costs, street infrastructure revenue and expense related to RUTF and LOST projects, and Community Development revenue and expense related to State and Federal HUD, HOME and CDBG grant projects.

The City was very fortunate this year to learn that all employee benefits related costs were either flat or that one retirement contribution actually realized a cost reduction. In the FY 2016 benefits services providers estimated that cost of employee health insurance, FICA and IPERS will remain essentially unchanged compared to last year. Fire and Police retirement cost will actually drop by 10%.

Employee retirement benefits are calculated on formula based on annual salary and with 2.5% increases in salary expense I had expected the cost of retirement benefits to increase accordingly and health insurance to be fairly static since it is based on a 'unit' cost for individual or family coverage. Contrary to logic in our attempt to analyze the cost of employee benefits for next year we found that all employee benefit levy categories under 'Special Revenue' resulted in property tax levies that would actually increase significantly in all cases. This scenario being contrary to logic I spoke with our previous finance director Art Hill who reported to me that last year he had intentionally underfunded those benefits levies in an effort to spend down employee benefits account reserves.

REMEMBER: Almost all property taxes that are collected and reported under the 'Special Revenues' fund ultimately get transferred to the General fund and are then used to pay employee benefits.

Other revenue categories found in the 'Special Revenues' fund help contribute revenue toward paying the associated cost of particular Special Revenue projects. This expense category includes Public Works employees that are paid through Road Use Tax Funds (RUTF) and Community Development employees being paid with HUD and Community Development Block grant funding. These other revenue sources contributing revenue to the Special Revenue fund are: "Other Taxes" which primarily includes \$9.4 million in local option sales tax and \$1.3 million in 'Utility' tax; Uses of Money and Property includes \$645,000 of Bass Pro rent and special assessments in drainage districts of \$171,000 and finally under the 'Miscellaneous' category includes revenue of \$2.3 million from Iowa West toward the Bass

Pro debt repayment, \$550,000 of sponsorship revenue toward Loessfest, \$635,000 in Community Development reimbursements and \$120,00 in library donation revenue.

Expenses are primarily in roads and community development projects. However some (\$2.6 million) debt service payments are also generated from this Special Revenue fund account. A funding surplus of \$2,382,201 is projected due to the timing of project scheduling and completion on various projects causing some revenue and expense 'bleeding' from either the prior or from subsequent budget years.

Other Fund Balances

'TIF Special Revenues' is the fund balance where pledged TIF payments to property owners are collected and ultimately disbursed. This fund balance is money in and money out for an anticipated net \$0.00 account balance at year end.

'Debt Service' is also intended to balance at net zero by year end but that budget target is difficult to 'hit' due to the unintended effect related to interest rate 'rounding error(s)'. We are projecting a \$21,691 budget surplus in FY16.

'Capital Projects' are planned FY16 capital improvement projects. Again the activity in this fund balance account is money in and money out as various capital projects are initiated and completed throughout the year. For accounting purposes this account has a planned 'zero balance' at year end.

'Permanent' is the fund balance associated with operations of Fairview Cemetery. Maintenance is being paid through the Parks department budget. There is no planned activity in FY16 within the permanent fund

'Proprietary' is the fund for the City's two business enterprises related to refuse collection and sanitary sewers maintenance

In Summary

Council Bluffs taxpayers have consistently supplemented the \$8.10 'Regular General' levy by paying the \$0.27 statutory maximum 'Emergency'. Since we now are at the statutory maximum of both these levies any future General Fund tax revenue only can be generated from four different sources: either from a growth in the City's overall taxable property valuation, or by increasing fees collected for the variety of city services, or by increasing the City's current 2% Franchise fee which legislatively is capped at 5% so it could increase 2.5 times its current rate. There is one additional untapped revenue source in that the State allows cities to assess a property tax levy on the operations and maintenance associated with the ownership of a Civic Center (the MAC).

City of Council Bluffs
Proposed Changes to Property Tax Levy
for the fiscal year ending June 30, 2016

| <u>Tax Levy by Fund/Purpose</u> | <u>FYE 6/30/2016</u> | <u>FYE 6/30/2015</u> | <u>Dollar Change</u> | <u>% change</u> |
|---------------------------------|----------------------|----------------------|----------------------|-----------------|
| General Fund | \$ 8.10000 | \$ 8.10000 | \$ - | 0.0% |
| Transit Levy | 0.31859 | 0.31859 | - | 0.0% |
| Airport Levy | 0.27000 | 0.25189 | 0.01811 | 7.2% |
| Liability Fund | 0.70534 | 1.20400 | (0.49866) | -41.4% |
| Emergency Levy | 0.27000 | 0.27000 | - | 0.0% |
| Benefits Fund | 5.63607 | 5.01619 | 0.61988 | 12.4% |
| Debt Service Fund | 2.45000 | 2.58933 | (0.13933) | -5.4% |
| Total Property Tax Levy | \$ 17.75000 | \$ 17.75000 | \$ - | 0.0% |

| | | | | |
|--------------------------|----------------------|----------------------|-------------------|-------------|
| Taxable Valuation | 2,408,630,960 | 2,382,385,522 | 26,245,438 | 1.1% |
|--------------------------|----------------------|----------------------|-------------------|-------------|

| <u>Taxes Raised</u> | <u>FYE 6/30/2016</u> | <u>FYE 6/30/2015</u> | <u>Dollar Change</u> | <u>% change</u> |
|-----------------------------|----------------------|----------------------|----------------------|-----------------|
| General Fund | \$ 19,938,438 | \$ 19,509,911 | \$ 428,527 | 2.2% |
| Transit Levy | 784,220 | 767,375 | 16,845 | 2.2% |
| Airport Levy | 664,615 | 606,700 | 57,915 | 9.5% |
| Liability Fund | 1,736,229 | 2,900,000 | (1,163,771) | -40.1% |
| Emergency Levy | 664,615 | 650,330 | 14,285 | 2.2% |
| Benefits Fund | 13,873,397 | 12,082,162 | 1,791,235 | 14.8% |
| Debt Service Fund | 6,368,847 | 6,674,237 | (305,390) | -4.6% |
| Total Property Taxes | 44,030,361 | 43,190,715 | 839,646 | 1.9% |

City of Council bluffs - Summary of Tax Levy Rates (1989 to 2016)

| Fiactal year ending June 30, | General Fund | Airport Levy | Transit Levy | Tort and Liability | Emergency (Supplemental) | Benefit Levy | Debt Service | Total Levy | Annual Change |
|---------------------------------|--------------|--------------|--------------|-----------------------|-----------------------------|--------------|--------------|------------|------------------|
| 2016 | 8.1000 | 0.2700 | 0.3186 | 0.7053 | 0.2700 | 5.6361 | 2.4500 | 17.7500 | 0.00% |
| 2015 | 8.1000 | 0.2519 | 0.3186 | 1.2040 | 0.2700 | 5.0162 | 2.5893 | 17.7500 | 0.00% |
| 2014 | 8.1000 | 0.2520 | 0.3190 | 0.4554 | 0.2700 | 5.6250 | 2.7291 | 17.7505 | -0.56% |
| 2013 | 8.1000 | 0.2510 | 0.3000 | 0.4500 | 0.2700 | 5.4525 | 3.0270 | 17.8505 | 0.00% |
| 2012 | 8.1000 | 0.2510 | 0.3000 | 0.7000 | 0.2700 | 5.2911 | 2.9390 | 17.8511 | 0.00% |
| 2011 | 8.1000 | 0.2510 | 0.3000 | 0.8000 | 0.2700 | 5.0219 | 3.1081 | 17.8510 | -0.68% |
| 2010 | 8.1000 | 0.2600 | 0.3000 | 0.8520 | 0.2700 | 4.7300 | 3.4612 | 17.9732 | -0.63% |
| 2009 | 8.1000 | 0.2609 | 0.3000 | 0.8950 | 0.2700 | 4.7620 | 3.5000 | 18.0879 | -0.56% |
| 2008 | 8.1000 | 0.2700 | 0.3000 | 0.6840 | 0.2700 | 4.9660 | 3.6000 | 18.1900 | -0.57% |
| 2007 | 8.1000 | 0.2200 | 0.3000 | 0.6240 | 0.2700 | 5.1000 | 3.6800 | 18.2940 | -0.54% |
| 2006 | 8.1000 | 0.2200 | 0.3000 | 0.6240 | 0.2700 | 5.2000 | 3.6800 | 18.3940 | 3.53% |
| 2005 | 8.1000 | 0.2278 | 0.2996 | 0.5238 | 0.2700 | 4.8850 | 3.4606 | 17.7668 | 6.08% |
| 2004 | 8.1000 | 0.1871 | 0.2996 | 0.5238 | 0.2700 | 3.9080 | 3.4606 | 16.7491 | 1.95% |
| 2003 | 8.1000 | 0.1784 | 0.3132 | 0.5238 | 0.2700 | 3.5825 | 3.4606 | 16.4285 | 4.51% |
| 2002 | 8.1000 | 0.1783 | 0.3252 | 0.5235 | | 3.1350 | 3.4581 | 15.7201 | -0.44% |
| 2001 | 8.1000 | 0.1782 | 0.4093 | 0.5231 | | 3.1407 | 3.4376 | 15.7889 | -0.75% |
| 2000 | 8.1000 | 0.1799 | 0.4351 | 0.6663 | | 3.3823 | 3.1440 | 15.9076 | 0.26% |
| 1999 | 8.1000 | 0.1622 | 0.4339 | 0.6919 | | 3.3928 | 3.0856 | 15.8664 | -3.79% |
| 1998 | 8.1000 | 0.1028 | 0.4339 | 0.7575 | | 3.4930 | 3.6044 | 16.4916 | -0.12% |
| 1997 | 8.1000 | 0.1114 | 0.4443 | 0.9206 | | 3.3237 | 3.6114 | 16.5114 | -0.01% |
| 1996 | 8.1000 | | 0.4443 | 1.0498 | | 3.1838 | 3.7356 | 16.5135 | -0.16% |
| 1995 | 8.1000 | | 0.4443 | 1.0880 | | 3.1521 | 3.7558 | 16.5402 | -0.01% |
| 1994 | 8.1000 | | 0.4288 | 1.0404 | | 3.2545 | 3.7188 | 16.5425 | 1.78% |
| 1993 | 8.1000 | | 0.4288 | 1.0404 | | 3.5881 | 3.0962 | 16.2535 | -0.39% |
| 1992 | 8.1000 | | 0.4387 | 1.0916 | | 3.3377 | 3.3494 | 16.3174 | 3.51% |
| 1991 | 8.1000 | | 0.4387 | 1.0916 | | 3.0698 | 3.0646 | 15.7647 | 8.96% |
| 1990 | 8.1000 | | 0.4692 | 0.6257 | | 2.4714 | 2.8014 | 14.4677 | 0.94% |
| 1989 | 8.1000 | | 0.4693 | 0.6257 | | 2.5341 | 2.6042 | 14.3333 | |

City of Council Bluffs
Change in taxes based on type of property
for the fiscal years ending June 30, 2015 and 2016

| Residential | 2016 | Commercial |
|--------------------|----------------|-------------------|
| 206,000 | Assessed Value | 203,200 |
| 55.7% | Rollback Rage | 90.0% |
| 114,811 | Taxable Value | 182,880 |
| \$ 17.75 | Tax Rate | \$ 17.75 |
| 2,037.90 | Taxes | 3,246.12 |

| Residential | 2015 | Commercial |
|--------------------|----------------|-------------------|
| 200,000 | Assessed Value | 200,000 |
| 54.4% | Rollback Rage | 95.0% |
| 108800.4 | Taxable Value | 190000 |
| 17.75 | Tax Rate | 17.75 |
| 1,931.21 | Taxes | 3,372.50 |

| | | |
|------------------|--------------------------|--------------------|
| \$ 106.69 | Change in Taxes | \$ (126.38) |
| 5.5% | Percentage Change | -3.7% |

NOTE: In addition, commercial
property owners will receive a state
credit for prop tax relief

| | | |
|-------------|---|--------------|
| 3.0% | Change in assessed valuation | 1.6% |
| 0.0% | Change in property tax levy rate | 0.0% |
| 3.0% | Change in rollback factor | -5.0% |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--------------------------------------|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Revenue & Sources | | | | | |
| Property Taxes | 38,953,560 | 39,548,556 | 40,255,508 | 706,952 | 1.8% |
| TIF Revenue | 5,466,119 | 5,626,738 | 5,097,997 | (528,741) | -9.4% |
| Other City Taxes | 18,240,861 | 18,091,624 | 19,038,979 | 947,355 | 5.2% |
| Licenses and Permits | 4,377,773 | 3,949,300 | 4,405,180 | 455,880 | 11.5% |
| Uses of Money and Property | 877,603 | 875,355 | 921,426 | 46,071 | 5.3% |
| Intergovernmental | 13,447,531 | 17,391,538 | 19,080,250 | 1,688,712 | 9.7% |
| Charges for Fees and Services | 16,779,490 | 17,463,920 | 19,423,865 | 1,959,945 | 11.2% |
| Special Assessments | 293,198 | 265,025 | 296,000 | 30,975 | 11.7% |
| Miscellaneous Revenue | 20,859,875 | 8,873,550 | 13,524,758 | 4,651,208 | 52.4% |
| Proceeds from Bond/Debt Offerings | 7,945,046 | 7,500,000 | 7,695,000 | 195,000 | 2.6% |
| Total Revenue and Sources | 127,241,056 | 119,585,606 | 129,738,963 | 10,153,357 | 8.5% |
| Expense & Financing Uses | | | | | |
| Public Safety | 30,865,047 | 31,496,629 | 32,473,181 | 976,552 | 3.1% |
| Public Works | 10,341,394 | 10,620,914 | 10,748,008 | 127,094 | 1.2% |
| Health and Social Services | 646,717 | 707,373 | 767,048 | 59,675 | 8.4% |
| Culture and Recreation | 7,643,550 | 7,291,979 | 8,217,756 | 925,777 | 12.7% |
| Community & Economic Development | 7,365,204 | 8,153,054 | 9,829,561 | 1,676,507 | 20.6% |
| General Government (w/o Flood) | 17,554,493 | 13,199,203 | 13,721,177 | 521,974 | 4.0% |
| General Government (Flood) | 2,090,816 | - | - | - | |
| Debt Service | 12,368,378 | 10,813,344 | 10,414,934 | (398,410) | -3.7% |
| Total Gov't Operating Expense | 88,875,599 | 82,282,496 | 86,171,666 | 3,889,170 | 4.7% |
| Capital Projects | 23,528,482 | 28,160,000 | 31,201,000 | 3,041,000 | 10.8% |
| Total Government Expense | 112,404,081 | 110,442,496 | 117,372,666 | 6,930,170 | 6.3% |
| Business Type / Enterprises | 14,479,510 | 15,046,262 | 15,856,211 | 809,949 | 5.4% |
| Total - All Expense | 126,883,591 | 125,488,758 | 133,228,877 | 7,740,119 | 6.2% |
| Revenue Over/(Under) Expense | 357,465 | (5,903,152) | (3,489,914) | 2,413,238 | |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|-----------------------|-----------------------|------------------------------------|---------------------------|
| General Fund (\$8.10 Levy) - | 17,602,133 | 17,834,416 | 18,202,093 | 367,677 | 2.1% |
| Employee Benefit Fund - | 12,223,703 | 11,044,545 | 12,665,218 | 1,620,673 | 14.7% |
| Debt Service Fund - Current | 6,361,543 | 6,138,635 | 5,843,652 | (294,983) | -4.8% |
| General Fund (\$8.10 Levy) - | (38,012) | - | - | - | |
| Employee Benefit Fund - | (26,397) | - | - | - | |
| Debt Service Fund - Delinquent | (11,280) | - | - | - | |
| General Fund Agricultural Property | 31,807 | 29,465 | 30,126 | 661 | 2.2% |
| Transit Levy - Current | 692,329 | 701,465 | 715,927 | 14,462 | 2.1% |
| Transit Levy - Delinquent | (1,495) | - | - | - | |
| Airport Levy - Current | 547,383 | 554,606 | 606,736 | 52,130 | 9.4% |
| Airport Levy - Delinquent | (1,182) | - | - | - | |
| Claims and Liability Fund - Current | 989,696 | 2,650,943 | 1,585,020 | (1,065,923) | -40.2% |
| Claims and Liability Fund - Delinquent | (2,137) | - | - | - | |
| Emergency Fund (\$0.27 Levy) - Current | 586,738 | 594,481 | 606,736 | 12,255 | 2.1% |
| Emergency Fund (\$0.27 Levy) - Delinquent | (1,267) | - | - | - | |
| Total Property Taxes | 38,953,560 | 39,548,556 | 40,255,508 | 706,952 | 1.8% |
| | | | | | |
| TIF - West Broadway | - | 15,981 | 410,000 | 394,019 | 2465.5% |
| TIF - Madison Lindbergh | - | - | - | - | |
| TIF - Downtown | 127,329 | 112,000 | 120,000 | 8,000 | 7.1% |
| TIF - Metro Crossing | 1,803,327 | 1,806,757 | 1,268,000 | (538,757) | -29.8% |
| TIF - Playland Park | 420,191 | 392,000 | 355,000 | (37,000) | -9.4% |
| TIF - Marketplace | 570,679 | 650,000 | 600,000 | (50,000) | -7.7% |
| TIF - Hawkeye Heights | 138,257 | 136,000 | 120,000 | (16,000) | -11.8% |
| TIF - South Main | 68,494 | 73,000 | 140,000 | 67,000 | 91.8% |
| TIF - Mid America Center | 2,257,472 | 2,367,000 | 1,578,997 | (788,003) | -33.3% |
| TIF - South Manawa | 80,370 | 74,000 | 66,000 | (8,000) | -10.8% |
| TIF - Bluffs Northway | - | - | 350,000 | 350,000 | 100.0% |
| TIF - Franklin Ave | - | - | 90,000 | 90,000 | 100.0% |
| Total Tax Increment Financing Revenue | 5,466,119 | 5,626,738 | 5,097,997 | (528,741) | -9.4% |
| | | | | | |
| Utility Replace Tax - General Fund | 1,592,978 | 1,675,495 | 1,736,345 | 60,850 | 3.6% |
| Utility Replace Tax - Claims and Liability | 89,567 | 249,057 | 151,209 | (97,848) | -39.3% |
| Utility Replace Tax - Emergency Fund | 53,099 | 55,849 | 57,879 | 2,030 | 3.6% |
| Utility Replace Tax - Employee Benefit Fund | 1,106,235 | 1,037,617 | 1,208,179 | 170,562 | 16.4% |
| Utility Replace Tax - Debt Service Fund | 536,714 | 535,602 | 525,195 | (10,407) | -1.9% |
| Utility Replace Tax - Airport Authority | 49,538 | 52,094 | 57,879 | 5,785 | 11.1% |
| Utility Replace Tax - Transit Authority | 62,655 | 65,910 | 68,293 | 2,383 | 3.6% |
| Parimutuel Wagering Tax | 66,591 | 45,000 | 60,000 | 15,000 | 33.3% |
| Gaming Tax - Horseshoe | 973,600 | 1,125,000 | 910,000 | (215,000) | -19.1% |
| Gaming Tax - Harrah's | 332,485 | 281,250 | 310,000 | 28,750 | 10.2% |
| Admission Fee - Ameristar | 971,736 | 1,125,000 | 960,000 | (165,000) | -14.7% |
| Gaming Tax - Ameristar | 774,994 | 843,750 | 760,000 | (83,750) | -9.9% |
| Admission Fee - Harrah's | 6,316 | - | - | - | |
| Hotel Tax | 2,679,437 | 2,600,000 | 2,800,000 | 200,000 | 7.7% |
| Local Option Sales Tax | 8,921,770 | 8,400,000 | 9,434,000 | 1,034,000 | 12.3% |
| Targeted Jobs Tax Credit | 23,147 | - | - | - | |
| Total Other City Taxes | 18,240,861 | 18,091,624 | 19,038,979 | 947,355 | 5.2% |
| | | | | | |
| Property, TIF, & Other City Tax Revenue | | Page B - 1 | | Report Print Date: 6/3/2015 | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|------------------------------------|--------------------------------|-------------------------------|
| Interest Earnings - General Fund | 212,984 | 225,000 | 241,446 | 16,446 | 7.3% |
| Interest Earnings - Bass Pro Account | 356 | - | 400 | 400 | 100.0% |
| Interest Earnings - Community Development | 16 | - | - | - | |
| Interest Earnings - Debt Service Fund | 3,290 | - | - | - | |
| Total Interest | 216,646 | 225,000 | 241,846 | 16,846 | 7.5% |
| Rents - Parks | 3,600 | - | 3,600 | 3,600 | 100.0% |
| Rents - Riverside Grille | 27,144 | - | - | - | |
| Rents - Library CVB | - | - | 10,000 | 10,000 | 100.0% |
| Rents - Recreation Complex Concessions | 12,886 | - | 13,000 | 13,000 | 100.0% |
| Rents - Billboard | - | - | 2,625 | 2,625 | 100.0% |
| Rents - Outdoor Dining | 6,400 | - | - | - | |
| Rents - Bass Pro Shop | 602,629 | 645,000 | 645,000 | - | 0.0% |
| Rents - Sewer Acreage | 2,355 | 2,355 | 2,355 | - | 0.0% |
| Total Rents | 655,013 | 647,355 | 676,580 | 29,225 | 4.5% |
| Online Service Fees - Government | 86 | 500 | 500 | - | 0.0% |
| Online Service Fees - Utilities | 4,939 | 2,500 | 2,500 | - | 0.0% |
| Total Fees | 5,024 | 3,000 | 3,000 | - | 0.0% |
| Cash over/ (short) - Treasurer | (37) | - | - | - | |
| Cash over/ (short) - Parks | 308 | - | - | - | |
| Cash over/ (short) - Recycle Center | (32) | - | - | - | |
| Returned Checks | 692 | - | - | - | |
| Cash over/ (short) - Police | (12) | - | - | - | |
| Total Cash Variances | 919 | - | - | - | |
| Total Uses of Money | 877,603 | 875,355 | 921,426 | 46,071 | 5.3% |
| | | | | | |
| Lake Manawa SSMID | 120,000 | 125,000 | 125,000 | - | 0.0% |
| Drainage District Assessment - Mosquito Creek | 81,159 | 50,000 | 80,000 | 30,000 | 60.0% |
| Drainage District Assessment - Sieck | 36,565 | 40,000 | 36,000 | (4,000) | -10.0% |
| Drainage District Assessment - West Lewis | 55,474 | 50,000 | 55,000 | 5,000 | 10.0% |
| Assessments - Sidewalks | - | 25 | - | (25) | -100.0% |
| Total Special Assessments | 293,198 | 265,025 | 296,000 | 30,975 | 11.7% |
| | | | | | |
| Uses of Money & Special Assessments | | | Page B - 3 | | |
| | | | Report Print Date: 6/3/2015 | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|------------------------------------|--------------------------------|-------------------------------|
| Interest Earnings - General Fund | 212,984 | 225,000 | 241,446 | 16,446 | 7.3% |
| Interest Earnings - Bass Pro Account | 356 | - | 400 | 400 | 100.0% |
| Interest Earnings - Community Development | 16 | - | - | - | |
| Interest Earnings - Debt Service Fund | 3,290 | - | - | - | |
| Total Interest | 216,646 | 225,000 | 241,846 | 16,846 | 7.5% |
| Rents - Parks | 3,600 | - | 3,600 | 3,600 | 100.0% |
| Rents - Riverside Grille | 27,144 | - | - | - | |
| Rents - Library CVB | - | - | 10,000 | 10,000 | 100.0% |
| Rents - Recreation Complex Concessions | 12,886 | - | 13,000 | 13,000 | 100.0% |
| Rents - Billboard | - | - | 2,625 | 2,625 | 100.0% |
| Rents - Outdoor Dining | 6,400 | - | - | - | |
| Rents - Bass Pro Shop | 602,629 | 645,000 | 645,000 | - | 0.0% |
| Rents - Sewer Acreage | 2,355 | 2,355 | 2,355 | - | 0.0% |
| Total Rents | 655,013 | 647,355 | 676,580 | 29,225 | 4.5% |
| Online Service Fees - Government | 86 | 500 | 500 | - | 0.0% |
| Online Service Fees - Utilities | 4,939 | 2,500 | 2,500 | - | 0.0% |
| Total Fees | 5,024 | 3,000 | 3,000 | - | 0.0% |
| Cash over/ (short) - Treasurer | (37) | - | - | - | |
| Cash over/ (short) - Parks | 308 | - | - | - | |
| Cash over/ (short) - Recycle Center | (32) | - | - | - | |
| Returned Checks | 692 | - | - | - | |
| Cash over/ (short) - Police | (12) | - | - | - | |
| Total Cash Variances | 919 | - | - | - | |
| Total Uses of Money | 877,603 | 875,355 | 921,426 | 46,071 | 5.3% |
| | | | | | |
| Lake Manawa SSMID | 120,000 | 125,000 | 125,000 | - | 0.0% |
| Drainage District Assessment - Mosquito Creek | 81,159 | 50,000 | 80,000 | 30,000 | 60.0% |
| Drainage District Assessment - Sieck | 36,565 | 40,000 | 36,000 | (4,000) | -10.0% |
| Drainage District Assessment - West Lewis | 55,474 | 50,000 | 55,000 | 5,000 | 10.0% |
| Assessments - Sidewalks | - | 25 | - | (25) | -100.0% |
| Total Special Assessments | 293,198 | 265,025 | 296,000 | 30,975 | 11.7% |
| | | | | | |
| Uses of Money & Special Assessments | | | Page B - 3 | | |
| | | | Report Print Date: 6/3/2015 | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|------------------------------------|--------------------------------|-------------------------------|
| Federal Grant - POLICE | 102,072 | 30,000 | 25,000 | (5,000) | -16.7% |
| Federal Grant - POLICE VICE GRANT | 14,361 | 30,000 | 25,000 | (5,000) | -16.7% |
| Federal Grant - TRANSIT GRANT | 66,001 | - | 73,000 | 73,000 | 100.0% |
| Federal Grant - COMMUNITY BLOCK GRANT | 1,233,015 | 1,400,000 | 1,699,212 | 299,212 | 21.4% |
| Federal Grant - Build America Bonds | 91,358 | 83,805 | 80,699 | (3,106) | -3.7% |
| Federal Grant - BUDGET TOTAL per CIP | - | 6,340,000 | 7,406,000 | 1,066,000 | 16.8% |
| State Grant - Property Tax Relief - General | - | 521,007 | 1,028,466 | 507,459 | 97.4% |
| State Grant - Property Tax Relief - Benefits | - | 264,204 | 646,608 | 382,404 | 144.7% |
| State Grant - Property Tax Relief - Debt Service | - | 155,958 | 304,909 | 148,951 | 95.5% |
| State Grant - Property Tax Relief - SSMID | - | 6,579 | 13,889 | 7,310 | 111.1% |
| State Road Use Tax | 6,184,404 | 6,067,425 | 6,129,655 | 62,230 | 1.0% |
| State Road Maintenance | 3,314 | 2,500 | 1,623 | (877) | -35.1% |
| State Grant - Health | 92,560 | 60,500 | 60,500 | - | 0.0% |
| State Grant - FEMA 1998 - Operations | 629,531 | 750,000 | - | (750,000) | -100.0% |
| State Grant - FEMA 1998 - Property | 32,556 | - | - | - | |
| State Grant - FEMA 1998 - Property | 65,397 | - | - | - | |
| State Grant - 24th Street Phase 2 | 53,182 | - | - | - | |
| State Grant - Planning Studies | - | 300,000 | - | (300,000) | -100.0% |
| State Grant - Health & Sanitation | 9,691 | - | - | - | |
| State Grant - Budget per CIP | - | 100,000 | - | (100,000) | -100.0% |
| State Grant - 125 West Broadway | 254,583 | - | - | - | |
| State Grant - Transit Assistance | 230,192 | 175,000 | 190,600 | 15,600 | 8.9% |
| State Grant - Home Program | - | - | 300,000 | 300,000 | 100.0% |
| State Grant - STOP Grant | 15,708 | - | 30,000 | 30,000 | 100.0% |
| Local Grant - County - Library | 229,523 | 230,000 | 234,676 | 4,676 | 2.0% |
| Local Grant - County - Bass Pro Shop | 192,560 | 192,560 | 192,560 | - | 0.0% |
| Local Grant - CBCSB Liasion Program | 368,676 | 382,000 | 397,853 | 15,853 | 4.2% |
| Federal Transit Authority Grant | 328,786 | 300,000 | 240,000 | (60,000) | -20.0% |
| Total Intergovernmental Revenue | 13,447,531 | 17,391,538 | 19,080,250 | 1,688,712 | 9.7% |
| | | | | | |
| Federal Grants | 5,053,875 | 8,183,805 | 9,548,911 | 1,365,106 | 16.7% |
| State Grants | 7,571,118 | 8,403,173 | 8,706,250 | 303,077 | 3.6% |
| Payments in Lieu of Tax | 31,779 | - | - | - | |
| Local Grants | 790,759 | 804,560 | 825,089 | 20,529 | 2.6% |
| | 13,447,531 | 17,391,538 | 19,080,250 | 1,688,712 | 9.7% |
| | | | | | |
| Intergovernmental Revenue | | | Page B - 4 | | |
| | | | Report Print Date: 6/3/2015 | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|-------------------------------|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| COPY FEES-POLICE | 29,298 | 25,000 | 32,000 | 7,000 | 28.0% |
| POLICE SERVICES FEES | 387,589 | 350,000 | 469,000 | 119,000 | 34.0% |
| STOP PROGRAM FEES | 4,434 | 5,000 | 2,000 | (3,000) | -60.0% |
| WARRANT SERVICE FEES | 4,181 | - | 6,000 | 6,000 | 100.0% |
| POLICE TRAINING FACILITY FEES | 47,550 | 25,000 | 60,000 | 35,000 | 140.0% |
| PARKING METER FEES | 204,546 | 225,000 | 225,000 | - | 0.0% |
| COPY FEES-FIRE | 231 | 500 | - | (500) | -100.0% |
| MISC FEES.CITY PERS-FIRE | 2,791 | 2,500 | - | (2,500) | -100.0% |
| FIRE PREVENTION FEES | 34,065 | 20,000 | 25,000 | 5,000 | 25.0% |
| MISC FEES.CITY PERS-FIRE | 3,898 | 6,000 | 5,000 | (1,000) | -16.7% |
| AMBULANCE FEES | 1,241,054 | 1,250,000 | 1,250,000 | - | 0.0% |
| MISC FEES.CITY PERS-FIRE | 22,343 | 12,000 | 12,000 | - | 0.0% |
| HAZMAT FEES-28E AGREEMENTS | 78,034 | 82,000 | 51,015 | (30,985) | -37.8% |
| HAZMAT RESPONSE-REIMB | 17,362 | 5,000 | 5,000 | - | 0.0% |
| SIGN & BILLBOARD FEES | 14,184 | 10,000 | 10,000 | - | 0.0% |
| DEMOLITION FEES | 25 | 3,000 | 2,500 | (500) | -16.7% |
| RENTAL REGISTRATION FEE | 152,160 | 148,000 | 336,000 | 188,000 | 127.0% |
| ANIMAL SERVICE FEES | 66,145 | 4,000 | 2,000 | (2,000) | -50.0% |
| ANIMAL IMPOUND FEES | 5,772 | 9,500 | 10,000 | 500 | 5.3% |
| STS/MAT TICKETS/FARES | 231,967 | 225,000 | 220,000 | (5,000) | -2.2% |
| HOTEL/MOTEL INSP | 1,291 | 1,450 | 1,450 | - | 0.0% |
| SWIMMING POOL INSP | 7,542 | 7,400 | 7,400 | - | 0.0% |
| AIR POLL MONITORING | 10,600 | 10,000 | 10,000 | - | 0.0% |
| WEED CUTTING | 64,391 | 46,000 | 46,000 | - | 0.0% |
| COPY FEES | - | - | 15,000 | 15,000 | 100.0% |
| PARK & RECREATION FEES | 13,676 | 15,000 | 15,000 | - | 0.0% |
| RIVERS EDGE PARK | 2,336 | - | 30,000 | 30,000 | 100.0% |
| PARK & RECREATION FEES | 88,893 | 120,000 | 120,000 | - | 0.0% |
| GOLF-DODGE | 617,202 | 680,000 | 680,000 | - | 0.0% |
| GOLF-WESTWOOD | 25,541 | 50,000 | 30,000 | (20,000) | -40.0% |
| SWIMMING POOL-WILSON | 116,209 | 160,000 | 140,000 | (20,000) | -12.5% |
| SWIMMING POOL-KATELMAN | 84,662 | 100,000 | 85,000 | (15,000) | -15.0% |
| PARK & RECREATION FEES | 87,525 | 78,000 | 85,000 | 7,000 | 9.0% |
| ZONING FEES | 4,375 | 3,000 | 4,000 | 1,000 | 33.3% |
| SUBDIVISION FEES | 11,347 | 4,500 | 4,500 | - | 0.0% |
| LAND VACATION FEES | 1,332 | 750 | 1,000 | 250 | 33.3% |
| MISC FEES.CITY PERS-PW GRG | 90,829 | 185,000 | 108,000 | (77,000) | -41.6% |
| COPY FEES | 288 | - | - | - | - |
| GARNISHMENT FEES | 886 | 1,000 | - | (1,000) | -100.0% |
| MAC REVENUE | 3,091,922 | 3,400,000 | 3,600,000 | 200,000 | 5.9% |
| MISC FEES FOR CITY PERS | 239 | - | - | - | - |
| MISC FEES | 5,050 | 2,500 | 5,000 | 2,500 | 100.0% |
| LANDFILL FEES | 3,252 | 40,000 | 4,000 | (36,000) | -90.0% |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| SEWER RENTAL FEES | 4,713,471 | 5,000,000 | 6,300,000 | 1,300,000 | 26.0% |
| SEWER CONNECTION FEES | 3,023 | 2,000 | 2,000 | - | 0.0% |
| SEWER LIENS | 10,028 | 15,000 | 15,000 | - | 0.0% |
| SEWER SURCHARGE | 141,378 | 160,000 | 400,000 | 240,000 | 150.0% |
| SEWER CONNECTION FEES | 21,025 | 28,000 | 21,000 | (7,000) | -25.0% |
| STORM WATER-COMMERCIAL FEE | 33,210 | 10,000 | 10,000 | - | 0.0% |
| REFUSE COLL & DISPOSAL | 3,487,635 | 4,054,320 | 4,054,500 | 180 | 0.0% |
| REFUSE DISPOSAL TAGS | 6,838 | 7,500 | 7,500 | - | 0.0% |
| REFUSE COLLECTION LIENS | 878,481 | 400,000 | 400,000 | - | 0.0% |
| C/D DISPOSAL | 268,960 | 250,000 | 270,000 | 20,000 | 8.0% |
| TREE DISPOSAL | 115,494 | 90,000 | 100,000 | 10,000 | 11.1% |
| HAZMAT DISPOSAL FEES | 222,934 | 135,000 | 130,000 | (5,000) | -3.7% |
| Total Fees for Goods and Services | 16,779,490 | 17,463,920 | 19,423,865 | 1,959,945 | 11.2% |
| | | | | | |

Goods and Services Revenue

Page B - 5

Report Print Date: 6/3/2015

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|------------------------------------|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| DONATIONS-POLICE | 2,893 | - | - | - | |
| REIMBURSEMENT | 246 | - | - | - | |
| SALE OF SALVAGE-SW IA TRN FAC | 4,258 | 2,000 | 3,000 | 1,000 | 50.0% |
| EMPLOYEE REIMB-TRAINING AMMO | 4,135 | 1,500 | 1,500 | - | 0.0% |
| SALE OF SALVAGE | 1,068 | 500 | 600 | 100 | 20.0% |
| STATE CAR AUCTIONS | 70,007 | 75,000 | 73,000 | (2,000) | -2.7% |
| DONATIONS--FIRE | 3,450 | - | - | - | |
| REIMBURSEMENT | 3,497 | - | - | - | |
| DONATIONS-ANIMAL CONTROL | 1,280 | 250 | - | (250) | -100.0% |
| ANIMAL ENFORCE FINES | 8,889 | 9,500 | 11,000 | 1,500 | 15.8% |
| OTHER INDEMNITIES RECD | - | - | - | - | |
| DONATIONS-HEALTH | 4,570 | 1,600 | 1,300 | (300) | -18.8% |
| SALES - HEALTH MISC | 702 | - | 400 | 400 | 100.0% |
| LIBR FINES & BOOK CHGS | 64,481 | 70,000 | 40,000 | (30,000) | -42.9% |
| DONATIONS-PARKS | 4,643 | 7,000 | 7,000 | - | 0.0% |
| PARKS - OTHER SALES | 50 | - | - | - | |
| SALE OF SALVAGE | 1,458 | - | 1,458 | 1,458 | 100.0% |
| RIVERSIDE GRILL | 5,550 | 50,000 | 35,000 | (15,000) | -30.0% |
| CONCESSIONS-WESTWOOD | 1,844 | - | 5,000 | 5,000 | 100.0% |
| CONCESSIONS-PIRATE COVE POOL | 31,003 | 40,000 | 40,000 | - | 0.0% |
| CONCESSION - KATELMAN POOL | 22,817 | 30,000 | 30,000 | - | 0.0% |
| SALE OF CEMETERY LOTS | 3,875 | - | - | - | |
| Non Gov. Grant - FEMA 2011 Flood - | 102,549 | - | - | - | |
| REIMBURSEMENT | 1,432 | - | - | - | |
| OTHER INDEMNITIES RECD | 1,568 | - | - | - | |
| REIMBURSEMENT | 7,094 | - | - | - | |
| INSURANCE SETTLEMENTS | 528,905 | - | - | - | |
| SALE OF SALVAGE | 350 | 25,000 | 20,000 | (5,000) | -20.0% |
| COURT FINES | 457,730 | 350,000 | 400,000 | 50,000 | 14.3% |
| PARKING VIOLATION FINES | 45,915 | 50,000 | 45,000 | (5,000) | -10.0% |
| RED LIGHT ENFORCEMENT | 835,457 | 900,000 | 800,000 | (100,000) | -11.1% |
| CIVIL PENALTY-CIGARETTES | 1,500 | 1,500 | 1,500 | - | 0.0% |
| CIVIL PENALTY-ALCOHOL | - | 1,000 | 1,000 | - | 0.0% |
| MONIES & CREDITS | 1,127 | 1,200 | - | (1,200) | -100.0% |
| OTHER INDEMNITIES RECD | 150,000 | - | - | - | |
| INSURANCE SETTLEMENTS | 750,000 | - | - | - | |
| REIMBURSEMENT | 4,000 | - | - | - | |
| SALE OF SALVAGE | 3,484 | 1,000 | 1,000 | - | 0.0% |
| REIMBURSEMENT | 113,256 | - | - | - | |
| INSURANCE SETTLEMENTS | 6,369 | - | - | - | |
| Non Gov. Grant - Bass Pro from IWF | 1,100,000 | 2,300,000 | 2,300,000 | - | 0.0% |
| Non Gov. Grant - | 69,444 | - | - | - | |
| WW PROJECT REIMB | 89,002 | - | - | - | |
| REHAB LOAN PAYMENTS | 25,023 | 50,000 | 50,000 | - | 0.0% |
| REIMBURSEMENT - CD | 1,928 | - | 385,000 | 385,000 | 100.0% |
| OTHER INDEMNITIES RECD - CD | 25,000 | - | 250,000 | 250,000 | 100.0% |
| ESCROW PAYMENTS | 13,819 | 34,000 | 25,000 | (9,000) | -26.5% |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---------------------------------------|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| LOAN PAYMENTS RCVD | 3,468 | - | - | - | |
| OTHER INDEMNITIES RECD | 40,000 | - | - | - | |
| DONATIONS--FIRE | 500 | - | - | - | |
| DONATIONS--FIRE | 3,100 | - | - | - | |
| OTHER INDEMNITIES RECD | 4,647 | - | 3,000 | 3,000 | 100.0% |
| REIMBURSEMENT | 2,516 | - | - | - | |
| DONATIONS - Trees Please | 20,000 | - | 20,000 | 20,000 | 100.0% |
| DONATIONS - Loessfest | 2,500 | - | - | - | |
| Non Gov. Grant - Loessfest | 505,767 | - | 550,000 | 550,000 | 100.0% |
| DONATIONS | (599) | - | - | - | |
| DONATIONS - First Night 2011 | 599 | - | - | - | |
| DONATIONS - First Night 2013 | 9,174 | - | - | - | |
| FIRST NIGHT-BUTTON SALES | 5,253 | - | - | - | |
| Non Gov. Grant - | 17,750 | - | - | - | |
| DONATIONS - Library | 179,877 | 60,000 | 130,000 | 70,000 | 116.7% |
| OTHER INDEMNITIES RECD | 1,763 | - | - | - | |
| OTHER INDEMNITIES RECD | 490,312 | - | - | - | |
| OTHER INDEMNITIES RECD | 188,291 | - | - | - | |
| REIMBURSEMENT | 19,919 | - | - | - | |
| SALE OF CARTS-CASH | 23,480 | 26,000 | 26,000 | - | 0.0% |
| CURBSIDE CONTAINER REVENUE | 1,766 | 1,000 | 1,000 | - | 0.0% |
| SALE OF RECYCLABLES | 384,426 | 303,000 | 275,000 | (28,000) | -9.2% |
| MULCH SALES | 115,590 | 90,000 | 100,000 | 10,000 | 11.1% |
| SALE OF TIRES | 24,331 | 22,500 | 32,000 | 9,500 | 42.2% |
| DONATIONS - Recycling | (29) | - | - | - | |
| OTHER INDEMNITIES RECD | 4,670 | - | - | - | |
| Non Gov. Grant - | 248,378 | - | - | - | |
| Non Gov. Grant - | 137,500 | - | - | - | |
| OTHER INDEMNITIES RECD | 6,585 | - | - | - | |
| WW PROJECT REIMB | 108,666 | - | - | - | |
| WW PROJECT REIMB | 135 | - | - | - | |
| Non Gov. Grant - | 19,044 | - | - | - | |
| Non Gov. Grant - | 96,480 | - | - | - | |
| OTHER INDEMNITIES RECD | 6,923 | - | - | - | |
| OTHER INDEMNITIES RECD | 20,041 | - | - | - | |
| OTHER INDEMNITIES RECD | 4,349 | - | - | - | |
| OTHER INDEMNITIES RECD | 71,401 | - | - | - | |
| Non Gov. Grant - CIP | - | 4,325,000 | 7,800,000 | 3,475,000 | 80.3% |
| Non Gov. Grant | 236,610 | - | - | - | |
| Non Gov. Grant -Levee Certification | 510,897 | - | - | - | |
| Non Gov. Grant - North Broadway Trees | 30,000 | - | - | - | |
| WW PROJECT REIMB | 180,846 | - | - | - | |
| WW PROJECT REIMB | 5,175 | - | - | - | |
| WW PROJECT REIMB | 37,390 | - | - | - | |
| WW PROJECT REIMB | 117,605 | - | - | - | |
| INSURANCE SETTLEMENTS | 32,295 | - | - | - | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|------------------------------------|--------------------------------|-------------------------------|
| Sale of Land - | 78,616 | 45,000 | 60,000 | 15,000 | 33.3% |
| Sale of Equipment - | 80,003 | - | - | - | |
| Donated Capital | 12,200,298 | - | - | - | |
| Gain of Sale of Proprietary Assets | 5,901 | - | - | - | |
| Total - Miscellaneous Revenue | 20,859,875 | 8,873,550 | 13,524,758 | 4,651,208 | 52.4% |
| Proceeds of Issuance of Bonds | | | | | |
| Proceed of Bond Offerings | 7,630,000 | 7,500,000 | 7,695,000 | 195,000 | 2.6% |
| Premium on Bond Offerings | 315,046 | - | - | - | |
| Total - Financing Activity | 7,945,046 | 7,500,000 | 7,695,000 | 195,000 | 2.6% |
| | | | | | |
| Miscellaneous Revenue & Financing Activity | | | Page B - 6 | | |
| | | | Report Print Date: 6/3/2015 | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|-----------------------|-----------------------|----------------------------|---------------------------|
| PUBLIC SAFETY - Salary and Wages | 18,864,332 | 19,195,987 | 20,054,964 | 858,977 | 4.5% |
| PUBLIC WORKS - Salary & Wages | 3,131,728 | 3,206,058 | 3,347,576 | 141,518 | 4.4% |
| HEALTH & SOCIAL - Salary & Wages | 383,093 | 459,063 | 475,647 | 16,584 | 3.6% |
| CULTURE & REC. - Salary & Wages | 2,874,196 | 2,975,655 | 3,238,380 | 262,725 | 8.8% |
| COMMUNITY DEV. - Salary & Wages | 640,931 | 655,404 | 793,147 | 137,743 | 21.0% |
| GENERAL GOVT - Salary & Wages | 2,589,482 | 2,803,963 | 3,170,310 | 366,347 | 13.1% |
| BTA Sewer - Salary and Wages | 2,794,183 | 2,876,165 | 2,951,041 | 74,876 | 2.6% |
| BTA Sanitation - Salary and Wages | 796,000 | 743,670 | 763,255 | 19,585 | 2.6% |
| TOTAL SALARY & WAGES | 32,073,945 | 32,915,965 | 34,794,320 | 1,878,355 | 5.7% |
| PUBLIC SAFETY - P/R Tax & Benefits | 9,854,476 | 10,040,430 | 10,255,339 | 214,909 | 2.1% |
| PUBLIC WORKS - P/R Tax & Benefits | 1,657,210 | 1,559,066 | 1,650,912 | 91,846 | 5.9% |
| HEALTH & SOCIAL - P/R Tax & Ben. | 151,177 | 156,645 | 177,361 | 20,716 | 13.2% |
| CULTURE & REC. - P/R Tax & Ben. | 970,897 | 995,474 | 1,033,076 | 37,602 | 3.8% |
| COMMUNITY DEV. - P/R Tax & Ben. | 256,710 | 261,707 | 310,246 | 48,539 | 18.5% |
| GENERAL GOVT - P/R Tax & Ben. | 959,686 | 1,034,689 | 1,142,777 | 108,088 | 10.4% |
| BTA Sewer - P/R Tax & Ben. | 1,311,618 | 1,340,872 | 1,371,057 | 30,185 | 2.3% |
| BTA Sanitation - P/R Tax & Ben. | 333,471 | 332,710 | 300,575 | (32,135) | -9.7% |
| TOTAL PAYROLL TAX & BENEFITS | 15,495,244 | 15,721,593 | 16,241,344 | 519,751 | 3.3% |
| PUBLIC SAFETY - Other Expenses | 2,146,239 | 2,260,212 | 2,162,878 | (97,334) | -4.3% |
| PUBLIC WORKS - Other Expenses | 5,552,456 | 5,855,790 | 5,749,520 | (106,270) | -1.8% |
| HEALTH & SOCIAL - Other Expenses | 112,447 | 91,665 | 114,040 | 22,375 | 24.4% |
| CULTURE & REC. - Other Expenses | 3,798,457 | 3,320,850 | 3,946,300 | 625,450 | 18.8% |
| COMMUNITY DEV. - Other Expenses | 6,467,563 | 7,235,943 | 8,726,168 | 1,490,225 | 20.6% |
| GENERAL GOVT - Other Expenses | 16,096,141 | 9,360,551 | 9,408,090 | 47,539 | 0.5% |
| BTA Sewer - Other Expenses | 4,979,654 | 5,255,885 | 5,380,183 | 124,298 | 2.4% |
| BTA Sanitation - Other Expenses | 4,264,584 | 4,496,960 | 5,090,100 | 593,140 | 13.2% |
| DEBT SERVICE - Other Expenses | 12,368,378 | 10,813,344 | 10,414,934 | (398,410) | -3.7% |
| CAPITAL - Other Expenses | 23,528,482 | 28,160,000 | 31,201,000 | 3,041,000 | 10.8% |
| TOTAL OTHER EXPENSES | 79,314,402 | 76,851,200 | 82,193,213 | 5,342,013 | 7.0% |
| PUBLIC SAFETY - Total Expenses | 30,865,047 | 31,496,629 | 32,473,181 | 976,552 | 3.1% |
| PUBLIC WORKS - Total Expenses | 10,341,394 | 10,620,914 | 10,748,008 | 127,094 | 1.2% |
| HEALTH & SOCIAL - Total Expenses | 646,717 | 707,373 | 767,048 | 59,675 | 8.4% |
| CULTURE & REC. - Total Expenses | 7,643,550 | 7,291,979 | 8,217,756 | 925,777 | 12.7% |
| COMMUNITY DEV. - Total Expenses | 7,365,204 | 8,153,054 | 9,829,561 | 1,676,507 | 20.6% |
| GENERAL GOVT - Total Expenses | 19,645,310 | 13,199,203 | 13,721,177 | 521,974 | 4.0% |
| BTA Sewer - Total Expenses | 9,085,455 | 9,472,922 | 9,702,281 | 229,359 | 2.4% |
| BTA Sanitation - Total Expenses | 5,394,055 | 5,573,340 | 6,153,931 | 580,591 | 10.4% |
| DEBT SERVICE - Total Expenses | 12,368,378 | 10,813,344 | 10,414,934 | (398,410) | -3.7% |
| CAPITAL - Total Expenses | 23,528,482 | 28,160,000 | 31,201,000 | 3,041,000 | 10.8% |
| TOTAL EXPENSES | 126,883,591 | 125,488,758 | 133,228,877 | 7,740,119 | 6.2% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Police Administration | 1,311,453 | 1,255,648 | 1,421,549 | 165,901 | 13.2% |
| Police Uniformed | 5,698,083 | 5,899,028 | 6,149,844 | 250,816 | 4.3% |
| Criminal Investigation | 1,594,850 | 1,624,240 | 1,727,658 | 103,418 | 6.4% |
| Police Services | 753,678 | 798,632 | 827,538 | 28,906 | 3.6% |
| Vice and Intelligence | 680,197 | 662,487 | 695,082 | 32,595 | 4.9% |
| Parking Enforcement | 60,038 | 63,651 | 64,960 | 1,309 | 2.1% |
| Levee Maintenance | 26,820 | 26,948 | 28,049 | 1,101 | 4.1% |
| Fire Administration | 216,591 | 223,863 | 198,755 | (25,108) | -11.2% |
| Fire Training | 198,872 | 200,430 | 201,405 | 975 | 0.5% |
| Fire Fighting | 5,818,676 | 5,970,635 | 5,994,220 | 23,585 | 0.4% |
| Fire Inspections | 335,347 | 291,297 | 461,023 | 169,726 | 58.3% |
| Ambulance | 1,283,480 | 1,249,133 | 1,230,277 | (18,856) | -1.5% |
| Technical Services | 103,311 | 91,717 | 87,752 | (3,965) | -4.3% |
| Building Inspections | 445,633 | 464,023 | 633,451 | 169,428 | 36.5% |
| Animal Control | 337,303 | 374,255 | 333,400 | (40,855) | -10.9% |
| PUBLIC SAFETY - Salary and Wages | 18,864,332 | 19,195,987 | 20,054,964 | 858,977 | 4.5% |
| Police Administration | 624,350 | 622,682 | 713,367 | 90,685 | 14.6% |
| Police Uniformed | 3,040,990 | 2,936,303 | 2,917,198 | (19,105) | -0.7% |
| Criminal Investigation | 764,766 | 776,661 | 803,909 | 27,248 | 3.5% |
| Police Services | 317,595 | 342,048 | 326,755 | (15,293) | -4.5% |
| Vice and Intelligence | 318,621 | 310,597 | 306,475 | (4,122) | -1.3% |
| Parking Enforcement | 9,518 | 10,337 | 10,712 | 375 | 3.6% |
| Levee Maintenance | 14,931 | 15,162 | 17,231 | 2,069 | 13.6% |
| Fire Administration | 93,530 | 108,935 | 106,698 | (2,237) | -2.1% |
| Fire Training | 102,924 | 102,894 | 103,254 | 360 | 0.4% |
| Fire Fighting | 3,308,276 | 3,399,170 | 3,582,472 | 183,302 | 5.4% |
| Fire Inspections | 164,097 | 150,151 | 221,100 | 70,949 | 47.3% |
| Ambulance | 656,710 | 846,816 | 656,237 | (190,579) | -22.5% |
| Technical Services | 56,345 | 45,179 | 32,651 | (12,528) | -27.7% |
| Building Inspections | 198,076 | 208,563 | 270,122 | 61,559 | 29.5% |
| Animal Control | 183,749 | 164,932 | 187,159 | 22,227 | 13.5% |
| PUBLIC SAFETY - P/R Tax & Benefits | 9,854,476 | 10,040,430 | 10,255,339 | 214,909 | 2.1% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Police Administration | 406,173 | 452,462 | 676,670 | 224,208 | 49.6% |
| Police Uniformed | 529,928 | 105,800 | 408,900 | 303,100 | 286.5% |
| Criminal Investigation | 21,325 | 17,700 | 57,025 | 39,325 | 222.2% |
| Police Training Facility | 83,290 | 34,500 | 55,500 | 21,000 | 60.9% |
| Police Services | 97,372 | 540,850 | 101,720 | (439,130) | -81.2% |
| Vice and Intelligence | 59,177 | 52,650 | 51,800 | (850) | -1.6% |
| Parking Enforcement | 10,897 | 7,500 | 11,500 | 4,000 | 53.3% |
| Communication Center | 113,063 | 116,000 | 13,063 | (102,937) | -88.7% |
| Civil Defense | 3,530 | 7,250 | 7,450 | 200 | 2.8% |
| Levee Maintenance | 31,835 | 92,000 | 59,000 | (33,000) | -35.9% |
| Fire Administration | 51,958 | 18,900 | 18,500 | (400) | -2.1% |
| Fire Training | 16,404 | 38,000 | 21,650 | (16,350) | -43.0% |
| Fire Fighting | 91,640 | 130,950 | 155,700 | 24,750 | 18.9% |
| Fire Inspections | 13,104 | 17,700 | 53,450 | 35,750 | 202.0% |
| Ambulance | 375,284 | 158,000 | 176,800 | 18,800 | 11.9% |
| Technical Services | 19,958 | 23,925 | 39,350 | 15,425 | 64.5% |
| Building Inspections | 17,508 | 81,850 | 121,950 | 40,100 | 49.0% |
| Animal Control | 94,567 | 113,143 | 132,850 | 19,707 | 17.4% |
| Special Revenue Items - Public Safety | 108,525 | 251,032 | - | (251,032) | -100.0% |
| Special Revenue Items - Police Property | 700 | - | - | - | |
| PUBLIC SAFETY - Other Expenses | 2,146,239 | 2,260,212 | 2,162,878 | (97,334) | -4.3% |
| Police Administration | 2,341,976 | 2,330,792 | 2,811,586 | 480,794 | 20.6% |
| Police Uniformed | 9,269,001 | 8,941,131 | 9,475,943 | 534,812 | 6.0% |
| Criminal Investigation | 2,380,941 | 2,418,601 | 2,588,592 | 169,991 | 7.0% |
| Police Training Facility | 83,290 | 34,500 | 55,500 | 21,000 | 60.9% |
| Police Services | 1,168,644 | 1,681,530 | 1,256,013 | (425,517) | -25.3% |
| Vice and Intelligence | 1,057,996 | 1,025,734 | 1,053,357 | 27,623 | 2.7% |
| Parking Enforcement | 80,452 | 81,488 | 87,172 | 5,684 | 7.0% |
| Communication Center | 113,063 | 116,000 | 13,063 | (102,937) | -88.7% |
| Civil Defense | 3,530 | 7,250 | 7,450 | 200 | 2.8% |
| Levee Maintenance | 73,586 | 134,110 | 104,281 | (29,829) | -22.2% |
| Fire Administration | 362,079 | 351,698 | 323,953 | (27,745) | -7.9% |
| Fire Training | 318,201 | 341,324 | 326,309 | (15,015) | -4.4% |
| Fire Fighting | 9,218,593 | 9,500,755 | 9,732,391 | 231,636 | 2.4% |
| Fire Inspections | 512,547 | 459,148 | 735,573 | 276,425 | 60.2% |
| Ambulance | 2,315,475 | 2,253,949 | 2,063,315 | (190,634) | -8.5% |
| Technical Services | 179,615 | 160,821 | 159,753 | (1,068) | -0.7% |
| Building Inspections | 661,216 | 754,436 | 1,025,522 | 271,086 | 35.9% |
| Animal Control | 615,619 | 652,330 | 653,409 | 1,079 | 0.2% |
| Special Revenue Items - Public Safety | 108,525 | 251,032 | - | (251,032) | -100.0% |
| Special Revenue Items - Police Property | 700 | - | - | - | |
| PUBLIC SAFETY - Total Expenses | 30,865,047 | 31,496,629 | 32,473,181 | 976,552 | 3.1% |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Public Works - Admin - General Fund | 124,750 | 128,160 | 127,439 | (721) | -0.6% |
| Parking Lot Maintenance | 54,936 | 54,623 | 56,549 | 1,926 | 3.5% |
| Equipment Maint (General Fund) | 536,175 | 531,071 | 516,109 | (14,962) | -2.8% |
| Street Administration (RUTF) | 140,772 | 155,385 | 154,440 | (945) | -0.6% |
| Street Maintenance (RUTF) | 1,345,980 | 1,349,427 | 1,436,477 | 87,050 | 6.5% |
| Traffic Signals (RUTF) | 171,188 | 176,087 | 179,928 | 3,841 | 2.2% |
| Street Signs and Markings (RUTF) | 213,319 | 219,259 | 223,911 | 4,652 | 2.1% |
| Engineering (RUTF) | 279,383 | 297,129 | 371,786 | 74,657 | 25.1% |
| Stormwater Maintenance (RUTF) | 51,539 | 50,475 | 52,957 | 2,482 | 4.9% |
| Streets Equipment Maintenance | 191,015 | 222,392 | 204,346 | (18,046) | -8.1% |
| Mosquito Creek Drainage District | 7,556 | 7,350 | 7,869 | 519 | 7.1% |
| Sieck Drainage District | 7,556 | 7,350 | 7,895 | 545 | 7.4% |
| West Lewis Drainage District | 7,556 | 7,350 | 7,869 | 519 | 7.1% |
| PUBLIC WORKS - Salary and Wages | 3,131,728 | 3,206,058 | 3,347,576 | 141,518 | 4.4% |
| Public Works - Admin - General Fund | 45,337 | 41,932 | 47,798 | 5,866 | 14.0% |
| Parking Lot Maintenance | 26,143 | 26,492 | 26,056 | (436) | -1.6% |
| Equipment Maint (General Fund) | 318,847 | 382,378 | 359,356 | (23,022) | -6.0% |
| Street Administration (RUTF) | 56,274 | 53,813 | 59,947 | 6,134 | 11.4% |
| Street Maintenance (RUTF) | 722,898 | 652,549 | 677,591 | 25,042 | 3.8% |
| Traffic Signals (RUTF) | 71,408 | 73,342 | 73,821 | 479 | 0.7% |
| Street Signs and Markings (RUTF) | 206,864 | 102,254 | 159,855 | 57,601 | 56.3% |
| Engineering (RUTF) | 111,671 | 104,456 | 133,782 | 29,326 | 28.1% |
| Stormwater Maintenance (RUTF) | 16,298 | 17,113 | 16,251 | (862) | -5.0% |
| Streets Equipment Maintenance | 69,506 | 92,335 | 68,186 | (24,149) | -26.2% |
| Mosquito Creek Drainage District | 3,989 | 4,134 | 8,007 | 3,873 | 93.7% |
| Sieck Drainage District | 3,989 | 4,134 | 917 | (3,217) | -77.8% |
| West Lewis Drainage District | 3,989 | 4,134 | 19,347 | 15,213 | 368.0% |
| PUBLIC WORKS - P/R Tax & Benefits | 1,657,210 | 1,559,066 | 1,650,912 | 91,846 | 5.9% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|------------------------------------|--------------------------------|-------------------------------|
| Parking Lot Maintenance | 15,242 | 16,230 | 16,230 | - | 0.0% |
| Public Works - Admin - General Fund | 924 | - | - | - | |
| Transit | 1,285,254 | 1,234,100 | 1,277,100 | 43,000 | 3.5% |
| Equipment Maint (General Fund) | 1,048,201 | 935,845 | 956,090 | 20,245 | 2.2% |
| Street Administration (RUTF) | 23,416 | 56,250 | 56,750 | 500 | 0.9% |
| Street Maintenance (RUTF) | 1,830,863 | 1,747,750 | 1,893,300 | 145,550 | 8.3% |
| Traffic Signals (RUTF) | 249,697 | 222,550 | 233,550 | 11,000 | 4.9% |
| Street Signs and Markings (RUTF) | 175,615 | 179,150 | 179,150 | - | 0.0% |
| Engineering (RUTF) | 36,890 | 30,100 | 32,000 | 1,900 | 6.3% |
| Stormwater Maintenance (RUTF) | - | 2,100 | 2,100 | - | 0.0% |
| Equipment Costs | 385,391 | 550,000 | 600,000 | 50,000 | 9.1% |
| Streets Equipment Maintenance | 353,010 | 713,715 | 357,250 | (356,465) | -49.9% |
| Stormwater Utility Costs | 91,975 | - | - | - | |
| Mosquito Creek Drainage District | 28,994 | 52,000 | 48,000 | (4,000) | -7.7% |
| Sieck Drainage District | 25,865 | 63,000 | 54,000 | (9,000) | -14.3% |
| West Lewis Drainage District | 1,119 | 53,000 | 44,000 | (9,000) | -17.0% |
| PUBLIC WORKS - Other Expenses | 5,552,456 | 5,855,790 | 5,749,520 | (106,270) | -1.8% |
| Public Works - Admin - General Fund | 171,011 | 170,092 | 175,236 | 5,144 | 3.0% |
| Parking Lot Maintenance | 96,321 | 97,345 | 98,835 | 1,490 | 1.5% |
| Transit | 1,285,254 | 1,234,100 | 1,277,100 | 43,000 | 3.5% |
| Equipment Maint (General Fund) | 1,903,223 | 1,849,294 | 1,831,555 | (17,739) | -1.0% |
| Street Administration (RUTF) | 220,463 | 265,448 | 271,136 | 5,688 | 2.1% |
| Street Maintenance (RUTF) | 3,899,741 | 3,749,726 | 4,007,368 | 257,642 | 6.9% |
| Traffic Signals (RUTF) | 492,294 | 471,979 | 487,298 | 15,319 | 3.2% |
| Street Signs and Markings (RUTF) | 595,798 | 500,663 | 562,916 | 62,253 | 12.4% |
| Engineering (RUTF) | 427,944 | 431,685 | 537,568 | 105,883 | 24.5% |
| Stormwater Maintenance (RUTF) | 67,837 | 69,688 | 71,308 | 1,620 | 2.3% |
| Equipment Costs | 385,391 | 550,000 | 600,000 | 50,000 | 9.1% |
| Streets Equipment Maintenance | 613,530 | 1,028,442 | 629,782 | (398,660) | -38.8% |
| Stormwater Utility Costs | 91,975 | - | - | - | |
| Mosquito Creek Drainage District | 40,538 | 63,484 | 63,876 | 392 | 0.6% |
| Sieck Drainage District | 37,410 | 74,484 | 62,812 | (11,672) | -15.7% |
| West Lewis Drainage District | 12,664 | 64,484 | 71,216 | 6,732 | 10.4% |
| PUBLIC WORKS - Total Expenses | 10,341,394 | 10,620,914 | 10,748,008 | 127,094 | 1.2% |
| | | | | | |
| Public Works - Other & Total Expense | | | Page C - 5 | | |
| | | | Report Print Date: 6/3/2015 | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|------------------------------------|--------------------------------|-------------------------------|
| Inspections and Control | 251,435 | 324,793 | 337,619 | 12,826 | 3.9% |
| Health Grants | 65,925 | 67,255 | 69,134 | 1,879 | 2.8% |
| Prevention Grant | 65,734 | 67,015 | 68,894 | 1,879 | 2.8% |
| Health - Salary and Wages | 383,093 | 459,063 | 475,647 | 16,584 | 3.6% |
| Inspections and Control | 92,380 | 97,848 | 119,493 | 21,645 | 22.1% |
| Health Grants | 28,197 | 28,226 | 27,868 | (358) | -1.3% |
| Prevention Grant | 30,600 | 30,571 | 30,000 | (571) | -1.9% |
| Health - Payroll Tax and Benefits | 151,177 | 156,645 | 177,361 | 20,716 | 13.2% |
| Inspections and Control | 72,610 | 72,550 | 94,750 | 22,200 | 30.6% |
| Health Grants | 2,542 | 3,325 | 3,400 | 75 | 2.3% |
| Prevention Grant | 3,023 | 2,050 | 2,150 | 100 | 4.9% |
| Special Revenue Items - Public Health | 34,272 | 13,740 | 13,740 | - | 0.0% |
| Health - Other Expenses | 112,447 | 91,665 | 114,040 | 22,375 | 24.4% |
| Inspections and Control | 416,424 | 495,191 | 551,862 | 56,671 | 11.4% |
| Health Grants | 96,663 | 98,806 | 100,402 | 1,596 | 1.6% |
| Prevention Grant | 99,357 | 99,636 | 101,045 | 1,409 | 1.4% |
| Special Revenue Items - Public Health | 34,272 | 13,740 | 13,740 | - | 0.0% |
| Health - Total Expenses | 646,717 | 707,373 | 767,048 | 59,675 | 8.4% |
| | | | | | |
| Public Health - All Expenses | | | Page C - 6 | | |
| | | | Report Print Date: 6/3/2015 | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|-----------------------|-----------------------|----------------------------|---------------------------|
| Library Operations | 1,194,504 | 1,261,501 | 1,440,013 | 178,512 | 14.2% |
| Parks Administration | 269,228 | 282,465 | 277,323 | (5,142) | -1.8% |
| Parks Maintenance | 492,434 | 487,043 | 495,941 | 8,898 | 1.8% |
| Recreation | 150,444 | 140,775 | 145,453 | 4,678 | 3.3% |
| Dodge Park Golf | 445,460 | 464,627 | 493,269 | 28,642 | 6.2% |
| Swimming Pools | 195,066 | 190,000 | 209,000 | 19,000 | 10.0% |
| Recreation Complex | 127,061 | 149,244 | 177,381 | 28,137 | 18.9% |
| CULTURE & REC. - Salary and Wages | 2,874,196 | 2,975,655 | 3,238,380 | 262,725 | 8.8% |
| Library Operations | 367,942 | 390,438 | 398,820 | 8,382 | 2.1% |
| Parks Administration | 95,894 | 83,655 | 97,251 | 13,596 | 16.3% |
| Parks Maintenance | 225,886 | 253,658 | 210,574 | (43,084) | -17.0% |
| Recreation | 50,061 | 49,442 | 50,647 | 1,205 | 2.4% |
| Dodge Park Golf | 169,961 | 169,324 | 177,077 | 7,753 | 4.6% |
| Swimming Pools | 16,321 | 19,337 | 18,357 | (980) | -5.1% |
| Recreation Complex | 44,831 | 29,620 | 80,352 | 50,732 | 171.3% |
| CULTURE & REC. - P/R Tax & Benefits | 970,897 | 995,474 | 1,033,076 | 37,602 | 3.8% |
| Library Operations | 686,510 | 696,200 | 697,200 | 1,000 | 0.1% |
| Parks Administration | 22,891 | 24,800 | 17,750 | (7,050) | -28.4% |
| Parks Maintenance | 897,102 | 822,850 | 900,100 | 77,250 | 9.4% |
| Landmarks | 241,681 | 365,000 | 329,000 | (36,000) | -9.9% |
| Forestry | 233,511 | 210,000 | 260,000 | 50,000 | 23.8% |
| Recreation | 93,322 | 140,900 | 126,000 | (14,900) | -10.6% |
| Dodge Park Golf | 344,783 | 376,600 | 375,150 | (1,450) | -0.4% |
| Swimming Pools | 112,051 | 109,800 | 111,800 | 2,000 | 1.8% |
| Recreation Complex | 405,189 | 410,200 | 414,800 | 4,600 | 1.1% |
| Westwood Golf | 1,125 | 3,500 | 3,500 | - | 0.0% |
| Cemetery | 40,678 | 45,000 | 45,000 | - | 0.0% |
| Special Revenue - Parks and Rec. | 508,541 | - | 550,000 | 550,000 | 100.0% |
| Special Revenue - Library | 211,073 | 116,000 | 116,000 | - | 0.0% |
| CULTURE & REC. - Other Expenses | 3,798,457 | 3,320,850 | 3,946,300 | 625,450 | 18.8% |
| Library Operations | 2,248,956 | 2,348,139 | 2,536,034 | 187,895 | 8.0% |
| Parks Administration | 388,013 | 390,920 | 392,324 | 1,404 | 0.4% |
| Parks Maintenance | 1,615,422 | 1,563,551 | 1,606,614 | 43,063 | 2.8% |
| Landmarks | 241,681 | 365,000 | 329,000 | (36,000) | -9.9% |
| Forestry | 233,511 | 210,000 | 260,000 | 50,000 | 23.8% |
| Recreation | 293,826 | 331,117 | 322,100 | (9,017) | -2.7% |
| Dodge Park Golf | 960,204 | 1,010,551 | 1,045,496 | 34,945 | 3.5% |
| Swimming Pools | 323,438 | 319,137 | 339,157 | 20,020 | 6.3% |
| Recreation Complex | 577,081 | 589,064 | 672,533 | 83,469 | 14.2% |
| Westwood Golf | 1,125 | 3,500 | 3,500 | - | 0.0% |
| Cemetery | 40,678 | 45,000 | 45,000 | - | 0.0% |
| Special Revenue - Parks and Rec. | 508,541 | - | 550,000 | 550,000 | 100.0% |
| Special Revenue - Library | 211,073 | 116,000 | 116,000 | - | 0.0% |
| CULTURE & REC. - Total Expenses | 7,643,550 | 7,291,979 | 8,217,756 | 925,777 | 12.7% |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|-----------------------|-----------------------|----------------------------|---------------------------|
| Community Planning | 368,214 | 399,802 | 455,535 | 55,733 | 13.9% |
| Community Dev. Block Grant Admin. | 239,602 | 221,648 | 241,973 | 20,325 | 9.2% |
| Housing Rehab. Loan Program | 33,114 | 33,954 | 95,639 | 61,685 | 181.7% |
| COMMUNITY DEV. - Salary and Wages | 640,931 | 655,404 | 793,147 | 137,743 | 21.0% |
| Community Planning | 149,538 | 162,061 | 181,267 | 19,206 | 11.9% |
| Community Dev. Block Grant Admin. | 90,289 | 82,493 | 85,890 | 3,397 | 4.1% |
| Housing Rehab. Loan Program | 16,883 | 17,153 | 43,090 | 25,937 | 151.2% |
| COMMUNITY DEV. - P/R Tax & Benefits | 256,710 | 261,707 | 310,246 | 48,539 | 18.5% |
| Community Planning | 28,650 | 14,550 | 26,950 | 12,400 | 85.2% |
| TIF Districts | 5,616,437 | 5,686,730 | 6,231,997 | 545,267 | 9.6% |
| Community Dev. Block Grant Admin. | 7,404 | 8,200 | 8,000 | (200) | -2.4% |
| Community Dev. Block Grant Proj | 169,382 | 625,478 | 1,459,240 | 833,762 | 133.3% |
| Housing Rehab. Loan Program | 20,878 | 326,985 | 199,981 | (127,004) | -38.8% |
| Home Program | 147,445 | 334,000 | 325,000 | (9,000) | -2.7% |
| Community Development Non-Cap | 277,814 | 15,000 | 250,000 | 235,000 | 1566.7% |
| Lake Manawa SSMID | 124,553 | 125,000 | 125,000 | - | 0.0% |
| Misc. Economic Development | 75,000 | 100,000 | 100,000 | - | 0.0% |
| COMMUNITY DEV. - Other Expenses | 6,467,563 | 7,235,943 | 8,726,168 | 1,490,225 | 20.6% |
| Community Planning | 546,402 | 576,413 | 663,752 | 87,339 | 15.2% |
| TIF Districts | 5,616,437 | 5,686,730 | 6,231,997 | 545,267 | 9.6% |
| Community Dev. Block Grant Admin. | 337,296 | 312,341 | 335,863 | 23,522 | 7.5% |
| Community Dev. Block Grant Proj | 169,382 | 625,478 | 1,459,240 | 833,762 | 133.3% |
| Housing Rehab. Loan Program | 70,875 | 378,092 | 338,710 | (39,382) | -10.4% |
| Home Program | 147,445 | 334,000 | 325,000 | (9,000) | -2.7% |
| Community Development Non-Cap | 277,814 | 15,000 | 250,000 | 235,000 | 1566.7% |
| Lake Manawa SSMID | 124,553 | 125,000 | 125,000 | - | 0.0% |
| Misc. Economic Development | 75,000 | 100,000 | 100,000 | - | 0.0% |
| COMMUNITY DEV. - Total Expenses | 7,365,204 | 8,153,054 | 9,829,561 | 1,676,507 | 20.6% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|------------------------------------|--------------------------------|-------------------------------|
| Mayor's Office | 175,915 | 169,407 | 236,800 | 67,393 | 39.8% |
| Purchasing | 59,931 | 72,655 | 75,549 | 2,894 | 4.0% |
| Auditor | | | 75,544 | 75,544 | 100.0% |
| City Council | 36,000 | 36,000 | 44,750 | 8,750 | 24.3% |
| City Clerk | 125,369 | 131,032 | 134,027 | 2,995 | 2.3% |
| Human Resources | 216,579 | 232,864 | 236,390 | 3,526 | 1.5% |
| Finance | 375,638 | 420,934 | 496,878 | 75,944 | 18.0% |
| Treasury | 239,939 | 284,166 | 208,308 | (75,858) | -26.7% |
| Human Relations | 104,853 | 132,312 | 88,946 | (43,366) | -32.8% |
| City Attorney | 193,910 | 178,735 | 215,156 | 36,421 | 20.4% |
| Information Technology | 472,551 | 572,879 | 749,520 | 176,641 | 30.8% |
| Public Property Building Maintenance | 313,747 | 321,125 | 348,318 | 27,193 | 8.5% |
| Insurance and Liability | 275,052 | 251,854 | 260,126 | 8,272 | 3.3% |
| GENERAL GOV'T. - Salary and Wages | 2,589,482 | 2,803,963 | 3,170,310 | 366,347 | 13.1% |
| Mayor's Office | 57,455 | 62,777 | 56,683 | (6,094) | -9.7% |
| Purchasing | 12,841 | 13,841 | 19,158 | 5,317 | 38.4% |
| Auditor | - | - | 30,855 | 30,855 | 100.0% |
| City Council | 3,120 | 5,969 | 5,821 | (148) | -2.5% |
| City Clerk | 56,338 | 57,085 | 57,177 | 92 | 0.2% |
| Human Resources | 72,973 | 88,815 | 83,655 | (5,160) | -5.8% |
| Finance | 144,532 | 170,122 | 186,422 | 16,300 | 9.6% |
| Treasury | 106,781 | 122,135 | 86,406 | (35,729) | -29.3% |
| Human Relations | 26,665 | 29,340 | 25,704 | (3,636) | -12.4% |
| City Attorney | 77,728 | 75,662 | 79,472 | 3,810 | 5.0% |
| Information Technology | 184,386 | 216,801 | 277,659 | 60,858 | 28.1% |
| Public Property Building Maintenance | 133,846 | 136,407 | 142,684 | 6,277 | 4.6% |
| Insurance and Liability | 83,018 | 55,735 | 91,082 | 35,347 | 63.4% |
| GENERAL GOV'T. - P/R Tax & Benefits | 959,686 | 1,034,689 | 1,142,777 | 108,088 | 10.4% |
| General Government - Payroll and Benefits | | | | | |
| Page C - 9 | | | Report Print Date: 6/3/2015 | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Mayor's Office | 16,955 | 4,100 | 50,750 | 46,650 | 1137.8% |
| Purchasing | 75 | - | 2,700 | 2,700 | 100.0% |
| Auditor | - | - | 2,700 | 2,700 | 100.0% |
| City Council | 36,687 | 30,000 | 19,500 | (10,500) | -35.0% |
| City Clerk | 68,573 | 10,320 | 73,360 | 63,040 | 610.9% |
| Civil Service | 9,993 | 14,500 | 10,000 | (4,500) | -31.0% |
| Human Resources | 27,783 | 28,900 | 28,900 | - | 0.0% |
| Cost of Insurance Coverage | (12,540) | - | - | - | |
| Finance | 110,580 | 68,000 | 15,500 | (52,500) | -77.2% |
| Treasury | 11,846 | 5,000 | 10,000 | 5,000 | 100.0% |
| Human Relations | 598 | 5,400 | 5,000 | (400) | -7.4% |
| City Attorney | 21,949 | 33,150 | 35,150 | 2,000 | 6.0% |
| Flood Related Costs | 2,090,816 | - | - | - | |
| Information Technology | 359,416 | 831,475 | 1,074,986 | 243,511 | 29.3% |
| General Government | 6,174,321 | 6,273,450 | 5,928,983 | (344,467) | -5.5% |
| Public Property Building Maintenance | 519,004 | 660,790 | 765,540 | 104,750 | 15.9% |
| Municipal Housing Pass Through | 678,604 | - | - | - | |
| Insurance and Liability | 3,273,805 | 1,395,466 | 1,385,021 | (10,445) | -0.7% |
| Special Revenue - Gen. Gov. & PW | 2,707,675 | - | - | - | |
| GENERAL GOV'T. - Other Expense | 16,096,141 | 9,360,551 | 9,408,090 | 47,539 | 0.5% |
| Mayor's Office | 250,325 | 236,284 | 344,232 | 107,948 | 45.7% |
| Purchasing | 72,848 | 86,496 | 97,406 | 10,910 | 12.6% |
| Auditor | - | - | 109,099 | 109,099 | 100.0% |
| City Council | 75,808 | 71,969 | 70,071 | (1,898) | -2.6% |
| City Clerk | 250,280 | 198,437 | 264,564 | 66,127 | 33.3% |
| Civil Service | 9,993 | 14,500 | 10,000 | (4,500) | -31.0% |
| Human Resources | 317,335 | 350,579 | 348,945 | (1,634) | -0.5% |
| Cost of Insurance Coverage | (12,540) | - | - | - | |
| Finance | 630,750 | 659,056 | 698,800 | 39,744 | 6.0% |
| Treasury | 358,565 | 411,301 | 304,715 | (106,586) | -25.9% |
| Human Relations | 132,116 | 167,052 | 119,650 | (47,402) | -28.4% |
| City Attorney | 293,587 | 287,547 | 329,778 | 42,231 | 14.7% |
| Flood Related Costs | 2,090,816 | - | - | - | |
| Information Technology | 1,016,352 | 1,621,155 | 2,102,164 | 481,009 | 29.7% |
| General Government | 6,174,321 | 6,273,450 | 5,928,983 | (344,467) | -5.5% |
| Public Property Building Maintenance | 966,597 | 1,118,322 | 1,256,542 | 138,220 | 12.4% |
| Municipal Housing Pass Through | 678,604 | - | - | - | |
| Insurance and Liability | 3,631,876 | 1,703,055 | 1,736,229 | 33,174 | 1.9% |
| Special Revenue - Gen. Gov. & PW | 2,707,675 | - | - | - | |
| GENERAL GOV'T. - Total Expenses | 19,645,310 | 13,199,203 | 13,721,177 | 521,974 | 4.0% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Sewer Plant Operations | 1,228,578 | 1,276,482 | 1,315,301 | 38,819 | 3.0% |
| Sewer Pump Station Operations | 320,437 | 331,226 | 346,605 | 15,379 | 4.6% |
| Sewer Administration | 169,007 | 148,124 | 150,725 | 2,601 | 1.8% |
| Sewer Maintenance | 667,099 | 689,823 | 702,983 | 13,160 | 1.9% |
| Sewer Engineering | 267,706 | 283,932 | 287,156 | 3,224 | 1.1% |
| Stormwater Management | 82,413 | 88,481 | 91,962 | 3,481 | 3.9% |
| Sewer Equipment Maintenance | 58,943 | 58,097 | 56,309 | (1,788) | -3.1% |
| BTA SEWER - Salary and Wages | 2,794,183 | 2,876,165 | 2,951,041 | 74,876 | 2.6% |
| Sewer Plant Operations | 579,984 | 571,559 | 564,562 | (6,997) | -1.2% |
| Sewer Pump Station Operations | 147,146 | 162,360 | 190,030 | 27,670 | 17.0% |
| Sewer Administration | 77,532 | 52,269 | 79,364 | 27,095 | 51.8% |
| Sewer Maintenance | 342,572 | 368,606 | 366,023 | (2,583) | -0.7% |
| Sewer Engineering | 96,031 | 115,037 | 101,887 | (13,150) | -11.4% |
| Stormwater Management | 51,083 | 53,206 | 52,245 | (961) | -1.8% |
| Sewer Equipment Maintenance | 17,271 | 17,835 | 16,945 | (890) | -5.0% |
| BTA SEWER - P/R Tax & Benefits | 1,311,618 | 1,340,872 | 1,371,057 | 30,185 | 2.3% |
| Sewer Plant Operations | 3,792,965 | 3,985,900 | 4,001,500 | 15,600 | 0.4% |
| Sewer Pump Station Operations | 403,895 | 406,050 | 409,950 | 3,900 | 1.0% |
| Sewer Administration | 16,754 | 12,600 | 23,350 | 10,750 | 85.3% |
| Sewer Maintenance | 244,162 | 109,300 | 108,300 | (1,000) | -0.9% |
| Sewer Engineering | 5,136 | 21,175 | 18,000 | (3,175) | -15.0% |
| Stormwater Management | 51,813 | 118,350 | 118,350 | - | 0.0% |
| Sewer Equipment Maintenance | 199,401 | 202,510 | 251,850 | 49,340 | 24.4% |
| Other Sewer Capital/Costs | 265,528 | 400,000 | 448,883 | 48,883 | 12.2% |
| BTA SEWER - Other Expense | 4,979,654 | 5,255,885 | 5,380,183 | 124,298 | 2.4% |
| Sewer Plant Operations | 5,601,526 | 5,833,941 | 5,881,363 | 47,422 | 0.8% |
| Sewer Pump Station Operations | 871,478 | 899,636 | 946,585 | 46,949 | 5.2% |
| Sewer Administration | 263,293 | 212,993 | 253,439 | 40,446 | 19.0% |
| Sewer Maintenance | 1,253,833 | 1,167,729 | 1,177,306 | 9,577 | 0.8% |
| Sewer Engineering | 368,873 | 420,144 | 407,043 | (13,101) | -3.1% |
| Stormwater Management | 185,310 | 260,037 | 262,557 | 2,520 | 1.0% |
| Sewer Equipment Maintenance | 275,614 | 278,442 | 325,104 | 46,662 | 16.8% |
| Other Sewer Capital/Costs | 265,528 | 400,000 | 448,883 | 48,883 | 12.2% |
| BTA SEWER - Total Expenses | 9,085,455 | 9,472,922 | 9,702,281 | 229,359 | 2.4% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|-----------------------|------------------------------------|----------------------------|---------------------------|
| Sanitation | 222,402 | 158,469 | 164,194 | 5,725 | 3.6% |
| Recycling Center | 573,598 | 585,201 | 599,062 | 13,861 | 2.4% |
| BTA SANITATION - Salary & Wages | 796,000 | 743,670 | 763,255 | 19,585 | 2.6% |
| Sanitation | 98,883 | 100,648 | 71,324 | (29,324) | -29.1% |
| Recycling Center | 234,588 | 232,062 | 229,251 | (2,811) | -1.2% |
| BTA SANITATION - P/R Tax & Benefits | 333,471 | 332,710 | 300,575 | (32,135) | -9.7% |
| Sanitation | 3,466,476 | 3,604,160 | 3,627,900 | 23,740 | 0.7% |
| Recycling Center | 798,108 | 892,800 | 1,462,200 | 569,400 | 63.8% |
| BTA SANITATION - Other Expenses | 4,264,584 | 4,496,960 | 5,090,100 | 593,140 | 13.2% |
| Sanitation | 3,787,761 | 3,863,277 | 3,863,418 | 141 | 0.0% |
| Recycling Center | 1,606,294 | 1,710,063 | 2,290,513 | 580,450 | 33.9% |
| BTA SANITATION - Total Expenses | 5,394,055 | 5,573,340 | 6,153,931 | 580,591 | 10.4% |
| | | | | | |
| Principal | 10,465,526 | 9,072,105 | 8,822,105 | (250,000) | -2.8% |
| Interest | 1,824,212 | 1,695,739 | 1,546,329 | (149,410) | -8.8% |
| Banking and Consulting Fees | 78,640 | 45,500 | 46,500 | 1,000 | 2.2% |
| Total Debt Service Costs | 12,368,378 | 10,813,344 | 10,414,934 | (398,410) | -3.7% |
| | | | | | |
| Sanitation BTA & Debt Service | | | Page C - 12 | | |
| | | | Report Print Date: 6/3/2015 | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|-----------------------|-----------------------|----------------------------|---------------------------|
| Responsibility Statement - All City Directors | | | | | |
| TOTAL - Police Chief Cost Centers | 16,491,525 | 16,764,808 | 17,328,162 | 563,354 | 3.4% |
| TOTAL - Fire Chief Cost Centers | 13,023,102 | 13,190,945 | 13,361,807 | 170,862 | 1.3% |
| TOTAL - Health Dept Cost Centers | 6,656,391 | 6,933,043 | 7,574,388 | 641,345 | 9.3% |
| TOTAL - Library Director Cost Centers | 2,460,029 | 2,464,139 | 2,652,034 | 187,895 | 7.6% |
| TOTAL - Parks Director Cost Centers | 6,150,119 | 5,946,162 | 6,822,265 | 876,103 | 14.7% |
| TOTAL - Comm. Dev. Cost Centers | 7,365,204 | 8,153,054 | 9,829,561 | 1,676,507 | 20.6% |
| TOTAL - Mayor | 323,173 | 322,780 | 550,737 | 227,957 | 70.6% |
| TOTAL - City Clerk Cost Centers | 336,081 | 284,906 | 344,635 | 59,729 | 21.0% |
| TOTAL - Human Resources | 317,335 | 350,579 | 348,945 | (1,634) | -0.5% |
| TOTAL - Finance Director Cost Centers | 989,315 | 1,070,357 | 1,003,515 | (66,842) | -6.2% |
| TOTAL - City Attorney Cost Centers | 4,057,579 | 2,157,654 | 2,185,656 | 28,002 | 1.3% |
| TOTAL - Pub. Works Dir. Cost Centers | 19,510,731 | 20,032,382 | 20,531,208 | 498,826 | 2.5% |
| Subtotal - Individual Directors | 77,680,583 | 77,670,809 | 82,532,913 | 4,862,104 | 6.3% |
| TOTAL - General Government | 24,007,255 | 17,086,794 | 16,343,917 | (742,877) | -4.3% |
| Subtotal- Operating Expenditures | 101,687,838 | 94,757,603 | 98,876,830 | 4,119,227 | 4.3% |
| TOTAL - Sewer Capital Costs | 265,528 | 400,000 | 448,883 | 48,883 | 12.2% |
| TOTAL - RUTF Equipment Costs | 385,391 | 550,000 | 600,000 | 50,000 | 9.1% |
| TOTAL - Project Capital Expenditures | 23,528,482 | 28,160,000 | 31,201,000 | 3,041,000 | 10.8% |
| Total- Capital Expenditures | 24,179,401 | 29,110,000 | 32,249,883 | 3,139,883 | 10.8% |
| TOTAL - All City Cost Centers | 125,867,239 | 123,867,603 | 131,126,713 | 7,259,110 | 5.9% |
| | | | | | |

Responsibility Statement - Police Chief

| | | | | | |
|--|-------------------|-------------------|-------------------|----------------|-------------|
| Police Administration | 2,341,976 | 2,330,792 | 2,811,586 | 480,794 | 20.6% |
| Police Uniformed | 9,269,001 | 8,941,131 | 9,475,943 | 534,812 | 6.0% |
| Criminal Investigation | 2,380,941 | 2,418,601 | 2,588,592 | 169,991 | 7.0% |
| Police Training Facility | 83,290 | 34,500 | 55,500 | 21,000 | 60.9% |
| Police Services | 1,168,644 | 1,681,530 | 1,256,013 | (425,517) | -25.3% |
| Vice and Intelligence | 1,057,996 | 1,025,734 | 1,053,357 | 27,623 | 2.7% |
| Parking Enforcement | 80,452 | 81,488 | 87,172 | 5,684 | 7.0% |
| Special Revenue Items - Public Safety | 108,525 | 251,032 | - | (251,032) | -100.0% |
| Special Revenue Items - Police Property | 700 | - | - | - | |
| TOTAL - Police Chief Cost Centers | 16,491,525 | 16,764,808 | 17,328,162 | 563,354 | 3.4% |
| | | | | | |

Responsibility Statement - Fire Chief

| | | | | | |
|--|-------------------|-------------------|-------------------|----------------|-------------|
| Communication Center | 113,063 | 116,000 | 13,063 | (102,937) | -88.7% |
| Civil Defense | 3,530 | 7,250 | 7,450 | 200 | 2.8% |
| Fire Administration | 362,079 | 351,698 | 323,953 | (27,745) | -7.9% |
| Fire Training | 318,201 | 341,324 | 326,309 | (15,015) | -4.4% |
| Fire Fighting | 9,218,593 | 9,500,755 | 9,732,391 | 231,636 | 2.4% |
| Fire Inspections | 512,547 | 459,148 | 735,573 | 276,425 | 60.2% |
| Ambulance | 2,315,475 | 2,253,949 | 2,063,315 | (190,634) | -8.5% |
| Technical Services | 179,615 | 160,821 | 159,753 | (1,068) | -0.7% |
| TOTAL - Fire Chief Cost Centers | 13,023,102 | 13,190,945 | 13,361,807 | 170,862 | 1.3% |
| | | | | | |

Responsibility Statements - Total & Public Safety

Report Print Date: 6/3/2015

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|

Responsibility Statement - Public Health Director

| | | | | | |
|---|------------------|------------------|------------------|----------------|-------------|
| Animal Control | 615,619 | 652,330 | 653,409 | 1,079 | 0.2% |
| Inspections and Control | 416,424 | 495,191 | 551,862 | 56,671 | 11.4% |
| Health Grants | 96,663 | 98,806 | 100,402 | 1,596 | 1.6% |
| Prevention Grant | 99,357 | 99,636 | 101,045 | 1,409 | 1.4% |
| Special Revenue Items - Public Health | 34,272 | 13,740 | 13,740 | - | 0.0% |
| Sanitation | 3,787,761 | 3,863,277 | 3,863,418 | 141 | 0.0% |
| Recycling Center | 1,606,294 | 1,710,063 | 2,290,513 | 580,450 | 33.9% |
| TOTAL - Health Dept Cost Centers | 6,656,391 | 6,933,043 | 7,574,388 | 641,345 | 9.3% |
| | | | | | |

Responsibility Statement - Library Director

| | | | | | |
|--|------------------|------------------|------------------|----------------|-------------|
| Library Operations | 2,248,956 | 2,348,139 | 2,536,034 | 187,895 | 8.0% |
| Special Revenue - Library | 211,073 | 116,000 | 116,000 | - | 0.0% |
| TOTAL - Library Director Cost Centers | 2,460,029 | 2,464,139 | 2,652,034 | 187,895 | 7.6% |
| | | | | | |

Responsibility Statement - Parks Director

| | | | | | |
|--|------------------|------------------|------------------|----------------|--------------|
| Parks Administration | 388,013 | 390,920 | 392,324 | 1,404 | 0.4% |
| Parks Maintenance | 1,615,422 | 1,563,551 | 1,606,614 | 43,063 | 2.8% |
| Landmarks | 241,681 | 365,000 | 329,000 | (36,000) | -9.9% |
| Forestry | 233,511 | 210,000 | 260,000 | 50,000 | 23.8% |
| Recreation | 293,826 | 331,117 | 322,100 | (9,017) | -2.7% |
| Dodge Park Golf | 960,204 | 1,010,551 | 1,045,496 | 34,945 | 3.5% |
| Swimming Pools | 323,438 | 319,137 | 339,157 | 20,020 | 6.3% |
| Recreation Complex | 577,081 | 589,064 | 672,533 | 83,469 | 14.2% |
| Westwood Golf | 1,125 | 3,500 | 3,500 | - | 0.0% |
| Cemetery | 40,678 | 45,000 | 45,000 | - | 0.0% |
| Public Property Building Maintenance | 966,597 | 1,118,322 | 1,256,542 | 138,220 | 12.4% |
| Special Revenue - Parks and Rec. | 508,541 | - | 550,000 | 550,000 | 100.0% |
| TOTAL - Parks Director Cost Centers | 6,150,119 | 5,946,162 | 6,822,265 | 876,103 | 14.7% |
| | | | | | |

Responsibility Statement - Community Development Director

| | | | | | |
|--|------------------|------------------|------------------|------------------|--------------|
| Community Planning | 546,402 | 576,413 | 663,752 | 87,339 | 15.2% |
| TIF Districts | 5,616,437 | 5,686,730 | 6,231,997 | 545,267 | 9.6% |
| Community Dev. Block Grant Admin. | 337,296 | 312,341 | 335,863 | 23,522 | 7.5% |
| Community Dev. Block Grant Proj | 169,382 | 625,478 | 1,459,240 | 833,762 | 133.3% |
| Housing Rehab. Loan Program | 70,875 | 378,092 | 338,710 | (39,382) | -10.4% |
| Home Program | 147,445 | 334,000 | 325,000 | (9,000) | -2.7% |
| Community Development Non-Cap | 277,814 | 15,000 | 250,000 | 235,000 | 1566.7% |
| Lake Manawa SSMID | 124,553 | 125,000 | 125,000 | - | 0.0% |
| Misc. Economic Development | 75,000 | 100,000 | 100,000 | - | 0.0% |
| TOTAL - Comm. Dev. Cost Centers | 7,365,204 | 8,153,054 | 9,829,561 | 1,676,507 | 20.6% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|

Responsibility Statement - Mayor

| | | | | | |
|-------------------------------------|----------------|----------------|----------------|----------------|--------------|
| Mayor | 250,325 | 236,284 | 344,232 | 107,948 | 45.7% |
| Purchasing | 72,848 | 86,496 | 97,406 | 10,910 | 12.6% |
| Auditor | - | - | 109,099 | 109,099 | 100.0% |
| TOTAL - Mayoral Cost Centers | 323,173 | 322,780 | 550,737 | 227,957 | 70.6% |
| | | | | | |

Responsibility Statement - Human Resources Director

| | | | | | |
|---|----------------|----------------|----------------|----------------|--------------|
| TOTAL - HR Director Cost Centers | 317,335 | 350,579 | 348,945 | (1,634) | -0.5% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|------------------------------------|--------------------------------|-------------------------------|
| Responsibility Statement - Public Works Director | | | | | |
| Levee Maintenance | 73,586 | 134,110 | 104,281 | (29,829) | -22.2% |
| Building Inspections | 661,216 | 754,436 | 1,025,522 | 271,086 | 35.9% |
| Public Works - Admin - General Fund | 171,011 | 170,092 | 175,236 | 5,144 | 3.0% |
| Parking Lot Maintenance | 96,321 | 97,345 | 98,835 | 1,490 | 1.5% |
| Transit | 1,285,254 | 1,234,100 | 1,277,100 | 43,000 | 3.5% |
| Equipment Maint (General Fund) | 1,903,223 | 1,849,294 | 1,831,555 | (17,739) | -1.0% |
| Purchasing | - | - | - | - | |
| Street Administration (RUTF) | 220,463 | 265,448 | 271,136 | 5,688 | 2.1% |
| Street Maintenance (RUTF) | 3,899,741 | 3,749,726 | 4,007,368 | 257,642 | 6.9% |
| Traffic Signals (RUTF) | 492,294 | 471,979 | 487,298 | 15,319 | 3.2% |
| Street Signs and Markings (RUTF) | 595,798 | 500,663 | 562,916 | 62,253 | 12.4% |
| Engineering (RUTF) | 427,944 | 431,685 | 537,568 | 105,883 | 24.5% |
| Stormwater Maintenance (RUTF) | 67,837 | 69,688 | 71,308 | 1,620 | 2.3% |
| Streets Equipment Maintenance | 613,530 | 1,028,442 | 629,782 | (398,660) | -38.8% |
| Stormwater Utility Costs | 91,975 | - | - | - | |
| Mosquito Creek Drainage District | 40,538 | 63,484 | 63,876 | 392 | 0.6% |
| Sieck Drainage District | 37,410 | 74,484 | 62,812 | (11,672) | -15.7% |
| West Lewis Drainage District | 12,664 | 64,484 | 71,216 | 6,732 | 10.4% |
| Sewer Plant Operations | 5,601,526 | 5,833,941 | 5,881,363 | 47,422 | 0.8% |
| Sewer Pump Station Operations | 871,478 | 899,636 | 946,585 | 46,949 | 5.2% |
| Sewer Administration | 263,293 | 212,993 | 253,439 | 40,446 | 19.0% |
| Sewer Maintenance | 1,253,833 | 1,167,729 | 1,177,306 | 9,577 | 0.8% |
| Sewer Engineering | 368,873 | 420,144 | 407,043 | (13,101) | -3.1% |
| Stormwater Management | 185,310 | 260,037 | 262,557 | 2,520 | 1.0% |
| Sewer Equipment Maintenance | 275,614 | 278,442 | 325,104 | 46,662 | 16.8% |
| TOTAL - Pub. Works Dir. Cost Centers | 19,510,731 | 20,032,382 | 20,531,208 | 498,826 | 2.5% |
| | | | | | |
| Responsibility Statements - Public Works | | | | | |
| Page D - 3 | | | Report Print Date: 6/3/2015 | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|-----------------------|-----------------------|----------------------------|---------------------------|
| Responsibility Statement - City Clerk | | | | | |
| City Council | 75,808 | 71,969 | 70,071 | (1,898) | -2.6% |
| City Clerk | 250,280 | 198,437 | 264,564 | 66,127 | 33.3% |
| Civil Service | 9,993 | 14,500 | 10,000 | (4,500) | -31.0% |
| TOTAL - City Clerk Cost Centers | 336,081 | 284,906 | 344,635 | 59,729 | 21.0% |
| | | | | | |

| | | | | | |
|--|----------------|------------------|------------------|-----------------|--------------|
| Responsibility Statement - Finance Director | | | | | |
| Finance | 630,750 | 659,056 | 698,800 | 39,744 | 6.0% |
| Treasury | 358,565 | 411,301 | 304,715 | (106,586) | -25.9% |
| TOTAL - Finance Director Cost Centers | 989,315 | 1,070,357 | 1,003,515 | (66,842) | -6.2% |
| | | | | | |

| | | | | | |
|--|------------------|------------------|------------------|----------------|--------------|
| Responsibility Statement - Information Technology | | | | | |
| Information Technology | 1,016,352 | 1,621,155 | 2,102,164 | 481,009 | 29.7% |
| TOTAL - Information Technology | 1,016,352 | 1,621,155 | 2,102,164 | 481,009 | 29.7% |
| | | | | | |

| | | | | | |
|---|------------------|------------------|------------------|---------------|-------------|
| Responsibility Statement - City Attorney | | | | | |
| Human Relations | 132,116 | 167,052 | 119,650 | (47,402) | -28.4% |
| City Attorney | 293,587 | 287,547 | 329,778 | 42,231 | 14.7% |
| Insurance and Liability | 3,631,876 | 1,703,055 | 1,736,229 | 33,174 | 1.9% |
| TOTAL - City Attorney Cost Centers | 4,057,579 | 2,157,654 | 2,185,656 | 28,002 | 1.3% |
| | | | | | |

| | | | | | |
|--|-------------------|-------------------|-------------------|------------------|--------------|
| Responsibility Statement - General Government | | | | | |
| General Government | 6,174,321 | 6,273,450 | 5,928,983 | (344,467) | -5.5% |
| Flood Related Costs | 2,090,816 | - | - | - | |
| Cost of Insurance Coverage | (12,540) | - | - | - | |
| Municipal Housing Pass Through | 678,604 | - | - | - | |
| Special Revenue - General Government | 2,707,675 | - | - | - | |
| Debt Service | 12,368,378 | 10,813,344 | 10,414,934 | (398,410) | -3.7% |
| TOTAL - General Gov't Cost Centers | 24,007,255 | 17,086,794 | 16,343,917 | (742,877) | -4.3% |
| | | | | | |
| TOTAL - Capital Expenditure | 23,528,482 | 28,160,000 | 31,201,000 | 3,041,000 | 10.8% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|-----------------------|-----------------------|----------------------------|---------------------------|
| Police Administration | | | | | |
| SALARY-REGULAR | 1,141,562 | 1,135,143 | 1,280,535 | 145,392 | 12.8% |
| SALARY-OVERTIME | 51,492 | 40,000 | 42,280 | 2,280 | 5.7% |
| OVERTIME-REIMBURSEABLE | 27,378 | - | 28,938 | 28,938 | 100.0% |
| HOLI-VACCAION-SICK PAY | 74,855 | 46,978 | 48,000 | 1,022 | 2.2% |
| COLLEGE PAY | 7,081 | 22,289 | 9,864 | (12,425) | -55.7% |
| WEARING APPAREL | 5,117 | 7,277 | 7,577 | 300 | 4.1% |
| CAR & EQUIPMENT ALLOWANCE | 3,968 | 3,961 | 4,355 | 394 | 9.9% |
| Total Salary and Wages | 1,311,453 | 1,255,648 | 1,421,549 | 165,901 | 13.2% |
| FICA | 16,689 | 20,022 | 22,050 | 2,028 | 10.1% |
| IPERS | 4,499 | 4,583 | 4,718 | 135 | 3.0% |
| MFPRSI | 338,701 | 329,827 | 344,880 | 15,053 | 4.6% |
| GROUP INSURANCE | 236,385 | 235,969 | 268,292 | 32,323 | 13.7% |
| LTD INS DISABILITY INS | 601 | 765 | - | (765) | -100.0% |
| POST EMPLOYMENT HEALTH PLAN | 9,967 | 7,262 | 10,166 | 2,904 | 40.0% |
| WORKERS COMPENSATION | 10,580 | 22,999 | 46,460 | 23,461 | 102.0% |
| 411 RETIREE BENEFITS | 6,765 | 1,255 | 16,800 | 15,545 | 1238.6% |
| FLEX BENEFIT ADMIN FEE | 162 | - | - | - | |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 624,350 | 622,682 | 713,367 | 90,685 | 14.6% |
| Total Compensation and Benefits | 1,935,803 | 1,878,330 | 2,134,916 | 256,586 | 13.7% |
| DUES-MEMBER-SUBSC | 1,420 | 2,000 | 2,000 | - | 0.0% |
| TRAINING EXPENSE | 70,908 | 70,000 | 85,000 | (15,000) | -21.4% |
| TRAVEL EXPENSE | 19,350 | 16,000 | 20,000 | (4,000) | -25.0% |
| UTILITIES-ELECTRIC | 2 | - | - | - | |
| TELEPHONE EXP | 43,684 | 50,000 | 50,000 | - | 0.0% |
| BLDG & GRDS MAINT SUPP | 72,367 | 91,212 | 75,000 | 16,212 | 17.8% |
| CONSULTANT EXPENSE | 41,212 | 20,000 | 40,000 | (20,000) | -100.0% |
| PRISONER EXPENSE | 131,665 | 145,000 | 145,000 | - | 0.0% |
| PRINTING BINDING | 5,635 | 6,000 | 6,000 | - | 0.0% |
| CREDIT CARD FEES | 405 | - | 420 | (420) | 100.0% |
| MINOR EQUIPMENT | 9,480 | 7,500 | 108,500 | (101,000) | -1346.7% |
| OFFICE SUPPLIES | 983 | 1,500 | 1,500 | - | 0.0% |
| MISC OPER SUPPLIES | 8,366 | 10,000 | 10,000 | - | 0.0% |
| POSTAGE & FREIGHT | - | 500 | 500 | - | 0.0% |
| REPAIR EQIP SMALL TOOL | 698 | 500 | 500 | - | 0.0% |
| SCIENTIFIC & MED SUPP | - | 250 | 250 | - | 0.0% |
| AUTOMOTIVE EQUIPMENT | - | - | 32,000 | (32,000) | 100.0% |
| OTHER CAPITAL EQUIPMENT | - | 32,000 | 100,000 | (68,000) | -212.5% |
| Total Other Expenses | 406,173 | 452,462 | 676,670 | (224,208) | -49.6% |
| Police Administration | | | | | |
| Total Expenses | 2,341,976 | 2,330,792 | 2,811,586 | 32,378 | 1.4% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Police - Uniformed | | | | | |
| SALARY-REGULAR | 4,850,066 | 4,967,822 | 5,207,331 | 239,509 | 4.8% |
| SALARY - IOJ MFPRSI | - | - | - | - | |
| SALARY-OVERTIME | 369,691 | 405,000 | 441,885 | 36,885 | 9.1% |
| OVERTIME-REIMBURSEABLE | 181,104 | 150,000 | 163,650 | 13,650 | 9.1% |
| HOLI-VACATION-SICK PAY | 229,284 | 257,625 | 275,000 | 17,375 | 6.7% |
| COLLEGE PAY | 38,920 | 95,870 | 36,093 | (59,777) | -62.4% |
| WEARING APPAREL | 21,503 | 15,270 | 17,500 | 2,230 | 14.6% |
| CAR & EQUIPMENT ALLOWANCE | 7,514 | 7,441 | 8,385 | 944 | 12.7% |
| Total Salary and Wages | 5,698,083 | 5,899,028 | 6,149,844 | 250,816 | 4.3% |
| FICA | 77,118 | 73,531 | 76,151 | 2,620 | 3.6% |
| IPERS | 4,395 | - | - | - | |
| MFPRSI | 1,510,115 | 1,510,715 | 1,458,427 | (52,288) | -3.5% |
| GROUP INSURANCE | 1,219,246 | 1,242,417 | 1,163,084 | (79,333) | -6.4% |
| LTD INS DISABILITY INS | 228 | 223 | - | (223) | -100.0% |
| POST EMPLOYMENT HEALTH PLAN | 42,896 | 36,739 | 43,854 | 7,115 | 19.4% |
| WORKERS COMPENSATION | 142,732 | 72,678 | 117,982 | 45,304 | 62.3% |
| 411 RETIREE BENEFITS | 36,278 | - | 54,000 | 54,000 | 100.0% |
| FLEX BENEFIT ADMIN FEE | 1,133 | - | - | - | |
| SAFETY EQUIPMENT | 6,849 | - | 3,700 | 3,700 | 100.0% |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 3,040,990 | 2,936,303 | 2,917,198 | (19,105) | -0.7% |
| Total Compensation and Benefits | 8,739,073 | 8,835,331 | 9,067,043 | 231,712 | 2.6% |
| DUES-MEMBER-SUBSC | 524 | 1,500 | 500 | (1,000) | -66.7% |
| TRAVEL EXPENSE | - | - | 500 | 500 | 100.0% |
| CONSULTANT EXPENSE | 2,738 | 4,000 | 3,000 | (1,000) | -25.0% |
| PRINTING BINDING | 3,632 | 4,500 | 4,500 | - | 0.0% |
| MINOR EQUIPMENT | 11,267 | 5,000 | 10,000 | 5,000 | 100.0% |
| OFFICE SUPPLIES | 1,409 | 3,500 | 2,500 | (1,000) | -28.6% |
| MISC OPER SUPPLIES | 7,835 | 4,500 | 4,500 | - | 0.0% |
| REPAIR EQIP SMALL TOOL | - | - | 4,000 | 4,000 | 100.0% |
| SCIENTIFIC & MED SUPP | 2,247 | 2,800 | 2,800 | - | 0.0% |
| AUTOMOTIVE EQUIPMENT | 299,962 | - | 251,000 | 251,000 | 100.0% |
| HARDWARE/SOFTWARE | 77,625 | - | 600 | 600 | 100.0% |
| OTHER CAPITAL EQUIPMENT | 122,689 | 80,000 | 125,000 | 45,000 | 56.3% |
| Total Other Expenses | 529,928 | 105,800 | 408,900 | 303,100 | 286.5% |
| Police - Uniformed Total Expenses | 9,269,001 | 8,941,131 | 9,475,943 | 534,812 | 6.0% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Criminal Investigations | | | | | |
| SALARY-REGULAR | 1,315,487 | 1,394,630 | 1,449,358 | 54,728 | 3.9% |
| SALARY-PARTTIME | 49,178 | - | 69,771 | 69,771 | 100.0% |
| SALARY-OVERTIME | 111,055 | 75,000 | 76,725 | 1,725 | 2.3% |
| OVERTIME-REIMBURSEABLE | 43,851 | 45,000 | 46,035 | 1,035 | 2.3% |
| HOLI-VACATION-SICK PAY | 56,695 | 71,927 | 70,000 | (1,927) | -2.7% |
| COLLEGE PAY | 7,807 | 27,100 | 6,552 | (20,548) | -75.8% |
| WEARING APPAREL | 3,832 | 3,382 | 3,757 | 375 | 11.1% |
| CAR & EQUIPMENT ALLOWANCE | 6,945 | 7,201 | 5,460 | (1,741) | -24.2% |
| Total Salary and Wages | 1,594,850 | 1,624,240 | 1,727,658 | 103,418 | 6.4% |
| FICA | 36,871 | 36,277 | 39,874 | 3,597 | 9.9% |
| IPERS | 23,103 | 22,312 | 25,454 | 3,142 | 14.1% |
| MFPRSI | 352,403 | 348,896 | 346,041 | (2,855) | -0.8% |
| GROUP INSURANCE | 333,882 | 343,860 | 304,901 | (38,959) | -11.3% |
| LTD INS DISABILITY INS | 934 | 856 | - | (856) | -100.0% |
| POST EMPLOYMENT HEALTH PLAN | 11,019 | 8,699 | 11,240 | 2,541 | 29.2% |
| WORKERS COMPENSATION | 5,744 | 15,761 | 76,398 | 60,637 | 384.7% |
| 411 RETIREE BENEFITS | 594 | - | - | - | |
| FLEX BENEFIT ADMIN FEE | 216 | - | - | - | |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 764,766 | 776,661 | 803,909 | 27,248 | 3.5% |
| Total Compensation and Benefits | 2,359,616 | 2,400,901 | 2,531,567 | 130,666 | 5.4% |
| DUES-MEMBER-SUBSC | 2,004 | 1,200 | 2,025 | 825 | 68.8% |
| BUILDING REPAIR | 36 | - | - | - | |
| CONSULTANT EXPENSE | 625 | 1,500 | 1,500 | - | 0.0% |
| PRINTING BINDING | 1,953 | 2,000 | 2,000 | - | 0.0% |
| PHOTO-BLUEPRINT, ETC | 82 | 1,500 | 1,300 | (200) | -13.3% |
| MISCELLANEOUS CONTRACT | 55 | - | - | - | |
| MINOR EQUIPMENT | 4,869 | 1,500 | 1,600 | 100 | 6.7% |
| OFFICE SUPPLIES | 2,583 | 1,500 | 1,600 | 100 | 6.7% |
| MISC OPER SUPPLIES | 2,790 | 5,500 | 5,500 | - | 0.0% |
| REPAIR EQIP SMALL TOOL | - | - | - | - | |
| SCIENTIFIC & MED SUPP | 6,328 | 3,000 | 5,000 | 2,000 | 66.7% |
| AUTOMOTIVE EQUIPMENT | - | - | 36,500 | 36,500 | 100.0% |
| Total Other Expenses | 21,325 | 17,700 | 57,025 | 39,325 | 222.2% |
| Criminal Investigations Total Expenses | 2,380,941 | 2,418,601 | 2,588,592 | 169,991 | 7.0% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|-----------------------|-----------------------|----------------------------|---------------------------|
| Police Services | | | | | |
| SALARY-REGULAR | 713,290 | 754,525 | 784,649 | 30,124 | 4.0% |
| SALARY-OVERTIME | 14,018 | 15,000 | 15,525 | 525 | 3.5% |
| OVERTIME-REIMBURSEABLE | 8,520 | - | 8,818 | 8,818 | 100.0% |
| HOLI-VACATION-SICK PAY | 12,830 | 14,115 | 14,000 | (115) | -0.8% |
| COLLEGE PAY | 2,636 | 13,640 | 2,636 | (11,004) | -80.7% |
| WEARING APPAREL | 1,742 | 632 | 1,000 | 368 | 58.2% |
| CAR & EQUIPMENT ALLOWANCE | 641 | 720 | 910 | 190 | 26.4% |
| Total Salary and Wages | 753,678 | 798,632 | 827,538 | 28,906 | 3.6% |
| FICA | 41,864 | 47,971 | 48,940 | 969 | 2.0% |
| IPERS | 48,545 | 53,015 | 54,028 | 1,013 | 1.9% |
| MFPRS | 53,913 | 51,155 | 50,869 | (286) | -0.6% |
| GROUP INSURANCE | 167,939 | 177,923 | 167,278 | (10,645) | -6.0% |
| LTD INS DISABILITY INS | 2,550 | 2,701 | - | (2,701) | -100.0% |
| POST EMPLOYMENT HEALTH PLAN | 1,640 | 1,240 | 1,672 | 432 | 34.8% |
| WORKERS COMPENSATION | 1,090 | 8,043 | 3,968 | (4,075) | -50.7% |
| FLEX BENEFIT ADMIN FEE | 54 | - | - | - | |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 317,595 | 342,048 | 326,755 | (15,293) | -4.5% |
| Total Compensation and Benefits | 1,071,272 | 1,140,680 | 1,154,293 | 13,613 | 1.2% |
| DUES-MEMBER-SUBSC | 110 | 350 | 350 | - | 0.0% |
| TRAINING EXPENSE | - | 2,500 | 2,500 | - | 0.0% |
| ADVERTISING EXPENSE | 2,688 | 2,500 | 2,700 | 200 | 8.0% |
| CAR AUCTION EXPENSE | 68,040 | 75,000 | 75,000 | - | 0.0% |
| CONSULTANT EXPENSE | 60 | - | 120 | 120 | 100.0% |
| PAY TO OTHER AGENCIES | - | - | - | - | |
| PRINTING BINDING | 1,765 | 2,000 | 2,000 | - | 0.0% |
| PHOTO-BLUEPRINT, ETC | 153 | - | - | - | |
| MISCELLANEOUS CONTRACT | 7,956 | 7,500 | 7,725 | 225 | 3.0% |
| MINOR EQUIPMENT | 3,795 | 1,000 | 1,000 | - | 0.0% |
| OFFICE SUPPLIES | 7,096 | 7,500 | 7,725 | 225 | 3.0% |
| MISC OPER SUPPLIES | 3,060 | 2,500 | 2,600 | 100 | 4.0% |
| REPAIR EQIP SMALL TOOL | - | - | - | - | |
| SCIENTIFIC & MED SUPP | 2,649 | - | - | - | |
| AUTOMOTIVE EQUIPMENT | - | 5,000 | - | (5,000) | -100.0% |
| OTHER CAPITAL EQUIPMENT | - | 435,000 | - | (435,000) | -100.0% |
| Total Other Expenses | 97,372 | 540,850 | 101,720 | (439,130) | -81.2% |
| Police Services | | | | | |
| Total Expenses | 1,168,644 | 1,681,530 | 1,256,013 | (425,517) | -25.3% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Vice and Intelligence | | | | | |
| SALARY-REGULAR | 560,901 | 560,256 | 597,508 | 37,252 | 6.6% |
| SALARY-OVERTIME | 33,866 | 25,000 | 26,650 | 1,650 | 6.6% |
| OVERTIME-REIMBURSEABLE | 48,653 | 25,000 | 26,650 | 1,650 | 6.6% |
| HOLI-VACATION-SICK PAY | 32,131 | 40,320 | 40,000 | (320) | -0.8% |
| COLLEGE PAY | 2,273 | 10,064 | 1,674 | (8,390) | -83.4% |
| WEARING APPAREL | 1,575 | 1,127 | 1,300 | 173 | 15.4% |
| CAR & EQUIPMENT ALLOWANCE | 798 | 720 | 1,300 | 580 | 80.6% |
| Total Salary and Wages | 680,197 | 662,487 | 695,082 | 32,595 | 4.9% |
| FICA | 12,544 | 11,304 | 11,826 | 522 | 4.6% |
| IPERS | 4,301 | 4,356 | 4,472 | 116 | 2.7% |
| MFPRSI | 161,950 | 155,615 | 153,125 | (2,490) | -1.6% |
| GROUP INSURANCE | 132,270 | 134,375 | 129,623 | (4,752) | -3.5% |
| LTD INS DISABILITY INS | 228 | 205 | - | (205) | -100.0% |
| POST EMPLOYMENT HEALTH PLAN | 4,940 | 3,513 | 5,038 | 1,525 | 43.4% |
| WORKERS COMPENSATION | 2,280 | 1,229 | 2,391 | 1,162 | 94.5% |
| FLEX BENEFIT ADMIN FEE | 108 | - | - | - | |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 318,621 | 310,597 | 306,475 | (4,122) | -1.3% |
| Total Compensation and Benefits | 998,819 | 973,084 | 1,001,557 | 28,473 | 2.9% |
| TELEPHONE EXP | 1,798 | 750 | 1,900 | 1,150 | 153.3% |
| BLDG & GRDS MAINT SUPP | 165 | 400 | 400 | - | 0.0% |
| CONSULTANT EXPENSE | - | - | - | - | |
| PAY TO OTHER AGENCIES | 44,659 | 45,000 | 45,000 | - | 0.0% |
| PRINTING BINDING | - | 500 | - | (500) | -100.0% |
| RENT EXPENSE-REAL ESTATE | 4,500 | 4,500 | 4,500 | - | 0.0% |
| MISCELLANEOUS CONTRACT | - | 1,000 | - | (1,000) | -100.0% |
| OFFICE SUPPLIES | 159 | - | - | - | |
| MISC OPER SUPPLIES | - | 500 | - | (500) | -100.0% |
| SCIENTIFIC & MED SUPP | - | - | - | - | |
| AUTOMOTIVE EQUIPMENT | 7,032 | - | - | - | |
| HARDWARE/SOFTWARE | 864 | - | - | - | |
| Total Other Expenses | 59,177 | 52,650 | 51,800 | (850) | -1.6% |
| Vice and Intelligence Total Expenses | 1,057,996 | 1,025,734 | 1,053,357 | 27,623 | 2.7% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Parking Enforcement | | | | | |
| SALARY-REGULAR | 256 | - | - | - | |
| SALARY-PARTTIME | 59,752 | 62,940 | 64,460 | 1,520 | 2.4% |
| WEARING APPAREL | 30 | 711 | 500 | (211) | -29.7% |
| Total Salary and Wages | 60,038 | 63,651 | 64,960 | 1,309 | 2.1% |
| FICA | 4,571 | 4,760 | 4,931 | 171 | 3.6% |
| IPERS | 5,336 | 5,556 | 5,756 | 200 | 3.6% |
| WORKERS COMPENSATION | (389) | 21 | 24 | 3 | 14.3% |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 9,518 | 10,337 | 10,712 | 375 | 3.6% |
| Total Compensation and Benefits | 69,555 | 73,988 | 75,672 | 1,684 | 2.3% |
| PASSPORT FEES | 5,966 | - | 10,800 | 10,800 | 100.0% |
| MISCELLANEOUS CONTRACT | - | 7,500 | - | (7,500) | -100.0% |
| CREDIT CARD FEES | 682 | - | 700 | 700 | 100.0% |
| DATA PROCSSING SUPPLIES | 4,249 | - | - | - | |
| SCIENTIFIC & MED SUPP | - | - | - | - | |
| Total Other Expenses | 10,897 | 7,500 | 11,500 | 4,000 | 53.3% |
| Parking Enforcement Total Expenses | 80,452 | 81,488 | 87,172 | 5,684 | 7.0% |
| | | | | | |
| Police Training Center | | | | | |
| UTILITIES-GAS | 12,960 | 6,500 | 14,000 | 7,500 | 115.4% |
| UTILITIES-ELECTRIC | 14,955 | 12,500 | 15,000 | 2,500 | 20.0% |
| TELEPHONE EXP | 2,328 | 2,500 | 2,500 | - | 0.0% |
| BLDG & GRDS MAINT SUPP | 35,135 | 3,000 | 5,000 | 2,000 | 66.7% |
| MISCELLANEOUS CONTRACT | 8,153 | 6,000 | 9,000 | 3,000 | 50.0% |
| MISC OPER SUPPLIES | 9,758 | 4,000 | 10,000 | 6,000 | 150.0% |
| Total Other Expenses | 83,290 | 34,500 | 55,500 | 21,000 | 60.9% |
| Police Training Center Total Expenses | 83,290 | 34,500 | 55,500 | 21,000 | 60.9% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Special Revenue - Public Safety | | | | | |
| FIRE DEPT HONOR GUARD - WEARING APPAREL | 2,730 | 32 | - | (32) | -100.0% |
| JAG GRANT 2013 - PAY TO OTHER GOVT AGENCIES | 32,466 | - | - | - | |
| FIRE DEPT HONOR GUARD - MISC OPER SUPPLIES | 175 | - | - | - | |
| FIRE DEPT EDUCATION - MISC OPER SUPPLIES | 1,204 | - | - | - | |
| FIRE DEPT DONATIONS - MISC OPER SUPPLIES | - | - | - | - | |
| POLICE DEPT DONATIONS - MISC OPER SUPPLIES | 19,758 | - | - | - | |
| JAG GRANT 2009 - DATA PROC-HARD/SOFTWARE | 5,667 | 251,000 | - | (251,000) | -100.0% |
| JAG GRANT 2010 - DATA PROC-HARD/SOFTWARE | 14,059 | - | - | - | |
| JAG GRANT 2011 - DATA PROC-HARD/SOFTWARE | - | - | - | - | |
| JAG GRANT 2012 - DATA PROC-HARD/SOFTWARE | - | - | - | - | |
| JAG GRANT 2013 - DATA PROC-HARD/SOFTWARE | 32,466 | - | - | - | |
| Total Other Expenses | 108,525 | 251,032 | - | (251,032) | -100.0% |
| Special Revenue - Public Safety | | | | | |
| Total Expenses | 108,525 | 251,032 | - | (251,032) | -100.0% |
| | | | | | |

| | | | | | |
|---|------------|----------|----------|----------|--|
| Public Safety - Forfeited Assets | | | | | |
| FORFEITED ASSETS - MISC OPER SUPPLIES | 700 | - | - | - | |
| Total Other Expenses | 700 | - | - | - | |
| Public Safety - Forfeited Assets | | | | | |
| Total Expenses | 700 | - | - | - | |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|-----------------------------|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Communication Center | | | | | |
| PAY TO OTHER AGENCIES | 100,000 | 100,000 | - | (100,000) | -100.0% |
| DATA PROC-HARD/SOFTWARE | 13,063 | 16,000 | 13,063 | (2,937) | -18.4% |
| Total Other Expenses | 113,063 | 116,000 | 13,063 | (102,937) | -88.7% |
| Communication Center | | | | | |
| Total Expenses | 113,063 | 116,000 | 13,063 | (102,937) | -88.7% |
| | | | | | |
| Civil Defense | | | | | |
| RADIO REPAIR | 279 | 1,000 | 1,000 | - | 0.0% |
| UTILITIES-ELECTRIC | 1,552 | 1,400 | 1,750 | 350 | 25.0% |
| MISCELLANEOUS CONTRACT | - | - | - | - | |
| MISC OPER SUPPLIES | 1,112 | 4,200 | 4,000 | (200) | -4.8% |
| REPAIR EQIP SMALL TOOL | 587 | 650 | 700 | 50 | 7.7% |
| Total Other Expenses | 3,530 | 7,250 | 7,450 | 200 | 2.8% |
| Civil Defense | | | | | |
| Total Expenses | 3,530 | 7,250 | 7,450 | 200 | 2.8% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Fire Administration | | | | | |
| SALARY-REGULAR | 195,234 | 220,207 | 195,755 | (24,452) | -11.1% |
| HOLI-VACATION-SICK PAY | 19,445 | 2,324 | 3,000 | 676 | 29.1% |
| WEARING APPAREL | 385 | 432 | - | (432) | -100.0% |
| CAR & EQUIPMENT ALLOWANCE | 1,527 | 900 | - | (900) | -100.0% |
| Total Salary and Wages | 216,591 | 223,863 | 198,755 | (25,108) | -11.2% |
| FICA | 4,285 | 6,403 | 15,300 | 8,897 | 138.9% |
| IPERS | 4,531 | 4,605 | 4,615 | 10 | 0.2% |
| MFPRSI | 41,789 | 50,873 | 41,188 | (9,685) | -19.0% |
| GROUP INSURANCE | 36,085 | 43,208 | 41,220 | (1,988) | -4.6% |
| LTD INS DISABILITY INS | 329 | 765 | - | (765) | -100.0% |
| POST EMPLOYMENT HEALTH PLAN | 3,336 | 668 | 1,241 | 573 | 85.8% |
| WORKERS COMPENSATION | 3,166 | 2,413 | 3,135 | 722 | 29.9% |
| FLEX BENEFIT ADMIN FEE | 9 | - | - | - | |
| Total Payroll Tax and Benefits | 93,530 | 108,935 | 106,698 | (2,237) | -2.1% |
| Total Compensation and Benefits | 310,121 | 332,798 | 305,453 | (27,345) | -8.2% |
| DUES-MEMBER-SUBSC | 649 | 700 | 750 | 50 | 7.1% |
| TRAINING EXPENSE | - | 500 | 2,000 | 1,500 | 300.0% |
| TRAVEL EXPENSE | 736 | 1,500 | 1,500 | - | 0.0% |
| PRINTING BINDING | 976 | 2,500 | 1,000 | (1,500) | -60.0% |
| MISCELLANEOUS CONTRACT | 7,756 | 3,200 | 4,000 | 800 | 25.0% |
| OFFICE SUPPLIES | 3,316 | 3,500 | 4,500 | 1,000 | 28.6% |
| DATA PROCSSING SUPPLIES | - | 500 | - | (500) | -100.0% |
| MISC OPER SUPPLIES | 3,524 | 500 | 750 | 250 | 50.0% |
| AUTOMOTIVE EQUIPMENT | 31,476 | - | - | - | |
| FURNITURE & FIXTURES | 3,525 | 2,000 | 2,500 | 500 | 25.0% |
| HARDWARE/SOFTWARE | - | 2,500 | - | (2,500) | -100.0% |
| OFFICE EQUIPMENT | - | 1,500 | 1,500 | - | 0.0% |
| Total Other Expenses | 51,958 | 18,900 | 18,500 | (400) | -2.1% |
| Fire Administration Total Expenses | 362,079 | 351,698 | 323,953 | (27,745) | -7.9% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Fire Training | | | | | |
| SALARY-REGULAR | 179,845 | 179,621 | 183,947 | 4,326 | 2.4% |
| SALARY-OVERTIME | 12,231 | 11,000 | 12,000 | 1,000 | 9.1% |
| HOLI-VACATION-SICK PAY | 2,795 | 3,095 | 3,500 | 405 | 13.1% |
| COLLEGE PAY | 2,520 | 5,490 | 1,308 | (4,182) | -76.2% |
| WEARING APPAREL | 400 | 144 | - | (144) | -100.0% |
| CAR & EQUIPMENT ALLOWANCE | 1,082 | 1,080 | 650 | (430) | -39.8% |
| Total Salary and Wages | 198,872 | 200,430 | 201,405 | 975 | 0.5% |
| FICA | 1,301 | 2,700 | 9,083 | 6,383 | 236.4% |
| MFPRSI | 54,679 | 54,623 | 51,626 | (2,997) | -5.5% |
| GROUP INSURANCE | 38,097 | 38,375 | 34,834 | (3,541) | -9.2% |
| POST EMPLOYMENT HEALTH PLAN | 4,880 | 4,235 | 4,180 | (55) | -1.3% |
| WORKERS COMPENSATION | 3,966 | 2,961 | 3,532 | 571 | 19.3% |
| FLEX BENEFIT ADMIN FEE | 1 | - | - | - | |
| Total Payroll Tax and Benefits | 102,924 | 102,894 | 103,254 | 360 | 0.4% |
| Total Compensation and Benefits | 301,797 | 303,324 | 304,659 | 1,335 | 0.4% |
| DUES-MEMBER-SUBSC | - | 150 | 750 | 600 | 400.0% |
| TRAINING EXPENSE | 6,042 | 17,500 | 8,000 | (9,500) | -54.3% |
| TRAVEL EXPENSE | 6,470 | 12,500 | 5,000 | (7,500) | -60.0% |
| BLDG & GRDS MAINT SUPP | 125 | 100 | 100 | - | 0.0% |
| MINOR EQUIPMENT | 769 | 400 | 500 | 100 | 25.0% |
| DATA PROCSSING SUPPLIES | - | 1,700 | - | (1,700) | -100.0% |
| MISC OPER SUPPLIES | 358 | 500 | 2,300 | 1,800 | 360.0% |
| REPAIR EQIP SMALL TOOL | - | 400 | 500 | 100 | 25.0% |
| SCIENTIFIC & MED SUPP | 1,046 | 3,600 | 3,500 | (100) | -2.8% |
| FURNITURE & FIXTURES | - | 400 | 500 | 100 | 25.0% |
| HARDWARE/SOFTWARE | 1,594 | 500 | - | (500) | -100.0% |
| OFFICE EQUIPMENT | - | 250 | 500 | 250 | 100.0% |
| Total Other Expenses | 16,404 | 38,000 | 21,650 | (16,350) | -43.0% |
| Fire Training Total Expenses | 318,201 | 341,324 | 326,309 | (15,015) | -4.4% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Fire Fighting | | | | | |
| SALARY-REGULAR | 4,784,560 | 5,137,417 | 5,325,956 | 188,539 | 3.7% |
| SALARY - IOJ MFPRSI | 113,809 | - | - | - | |
| SALARY-OVERTIME | 488,829 | 350,000 | 250,000 | (100,000) | -28.6% |
| HOLI-VACATION-SICK PAY | 371,938 | 362,440 | 370,000 | 7,560 | 2.1% |
| COLLEGE PAY | 10,354 | 90,193 | 9,132 | (81,061) | -89.9% |
| WEARING APPAREL | 47,258 | 28,664 | 30,000 | 1,336 | 4.7% |
| CAR & EQUIPMENT ALLOWANCE | 1,928 | 1,921 | 9,132 | 7,211 | 375.4% |
| Total Salary and Wages | 5,818,676 | 5,970,635 | 5,994,220 | 23,585 | 0.4% |
| FICA | 74,581 | 70,937 | 77,491 | 6,554 | 9.2% |
| MFPRSI | 1,546,887 | 1,438,685 | 1,484,090 | 45,405 | 3.2% |
| GROUP INSURANCE | 1,271,865 | 1,249,182 | 1,364,194 | 115,012 | 9.2% |
| POST EMPLOYMENT HEALTH PLAN | 126,054 | 130,740 | 136,700 | 5,960 | 4.6% |
| WORKERS COMPENSATION | 191,871 | 347,966 | 299,097 | (48,869) | -14.0% |
| 411 RETIREE BENEFITS | 79,595 | 161,660 | 201,900 | 40,240 | 24.9% |
| FLEX BENEFIT ADMIN FEE | 606 | - | - | - | |
| SAFETY EQUIPMENT | 16,781 | - | 19,000 | 19,000 | 100.0% |
| PERSONAL LOSS REIMB | 36 | - | - | - | |
| Total Payroll Tax and Benefits | 3,308,276 | 3,399,170 | 3,582,472 | 183,302 | 5.4% |
| Total Compensation and Benefits | 9,126,953 | 9,369,805 | 9,576,691 | 206,886 | 2.2% |
| DUES-MEMBER-SUBSC | 120 | 150 | 500 | 350 | 233.3% |
| TRAINING EXPENSE | 3,586 | 4,000 | 18,000 | 14,000 | 350.0% |
| TRAVEL EXPENSE | 1,004 | 400 | 3,000 | 2,600 | 650.0% |
| RADIO REPAIR | 34 | 800 | 1,500 | 700 | 87.5% |
| TELEPHONE EXP | 7,117 | 6,000 | 7,000 | 1,000 | 16.7% |
| BLDG & GRDS MAINT SUPP | (23,471) | 11,000 | 15,000 | 4,000 | 36.4% |
| DAMAGE CLAIMS EXPENSE | 1,438 | - | - | - | |
| CONSULTANT EXPENSE | 35,674 | 31,000 | 34,000 | 3,000 | 9.7% |
| PAY TO OTHER AGENCIES | - | - | - | - | |
| MISCELLANEOUS CONTRACT | 14,987 | 22,000 | 22,000 | - | 0.0% |
| MINOR EQUIPMENT | 9,874 | 3,000 | 3,000 | - | 0.0% |
| OFFICE SUPPLIES | - | - | - | - | |
| LAUNDRY SERVICES | - | 1,200 | 1,200 | - | 0.0% |
| MISC OPER SUPPLIES | 3,530 | 4,500 | 4,500 | - | 0.0% |
| REPAIR EQIP SMALL TOOL | 3,875 | 3,400 | 4,000 | 600 | 17.6% |
| SCIENTIFIC & MED SUPP | 2,690 | 9,500 | 9,500 | - | 0.0% |
| AUTOMOTIVE EQUIPMENT | 1,975 | 12,500 | 12,500 | - | 0.0% |
| FURNITURE & FIXTURES | 12,683 | 4,000 | 5,000 | 1,000 | 25.0% |
| HARDWARE/SOFTWARE | 339 | 5,000 | - | (5,000) | -100.0% |
| OFFICE EQUIPMENT | - | 2,500 | 2,500 | - | 0.0% |
| OTHER CAPITAL EQUIPMENT | 16,185 | 10,000 | 12,500 | 2,500 | 25.0% |
| RADIO EQUIPMENT | - | - | - | - | |
| Total Other Expenses | 91,640 | 130,950 | 155,700 | 24,750 | 18.9% |
| Fire Fighting Total Expenses | 9,218,593 | 9,500,755 | 9,732,391 | 231,636 | 2.4% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Fire Inspections | | | | | |
| SALARY-REGULAR | 282,458 | 245,341 | 415,073 | 169,732 | 69.2% |
| SALARY-OVERTIME | 36,242 | 32,000 | 34,000 | 2,000 | 6.3% |
| HOLI-VACATION-SICK PAY | 14,386 | 9,099 | 10,000 | 901 | 9.9% |
| COLLEGE PAY | 16 | 2,970 | - | (2,970) | -100.0% |
| WEARING APPAREL | 507 | 446 | - | (446) | -100.0% |
| CAR & EQUIPMENT ALLOWANCE | 1,738 | 1,441 | 1,950 | 509 | 35.3% |
| Total Salary and Wages | 335,347 | 291,297 | 461,023 | 169,726 | 58.3% |
| FICA | 3,879 | 3,621 | 6,047 | 2,426 | 67.0% |
| MFPRSI | 83,366 | 74,608 | 115,807 | 41,199 | 55.2% |
| GROUP INSURANCE | 62,150 | 57,562 | 90,166 | 32,604 | 56.6% |
| POST EMPLOYMENT HEALTH PLAN | 7,396 | 8,987 | 9,000 | 13 | 0.1% |
| WORKERS COMPENSATION | 7,250 | 5,373 | 79 | (5,294) | -98.5% |
| FLEX BENEFIT ADMIN FEE | 56 | - | - | - | |
| Total Payroll Tax and Benefits | 164,097 | 150,151 | 221,100 | 70,949 | 47.3% |
| Total Compensation and Benefits | 499,443 | 441,448 | 682,123 | 240,675 | 54.5% |
| DUES-MEMBER-SUBSC | 2,496 | 2,400 | 2,600 | 200 | 8.3% |
| TRAINING EXPENSE | 763 | 5,000 | 5,000 | - | 0.0% |
| TRAVEL EXPENSE | 4,669 | 2,500 | 2,500 | - | 0.0% |
| TELEPHONE EXP | 694 | - | 2,600 | 2,600 | 100.0% |
| PRINTING BINDING | 682 | 1,750 | 1,500 | (250) | -14.3% |
| PHOTO-BLUEPRINT, ETC | 96 | 200 | - | (200) | -100.0% |
| MINOR EQUIPMENT | 441 | 500 | 3,000 | 2,500 | 500.0% |
| DATA PROC SUPPLIES | - | - | 2,000 | 2,000 | 100.0% |
| MISC OPER SUPPLIES | 1,448 | 1,500 | 750 | (750) | -50.0% |
| REPAIR EQIP SMALL TOOL | - | 350 | 500 | 150 | 42.9% |
| AUTOMOTIVE EQUIPMENT | 427 | - | 30,000 | 30,000 | 100.0% |
| FURNITURE & FIXTURES | (289) | - | - | - | |
| HARDWARE/SOFTWARE | 1,678 | 1,000 | - | (1,000) | -100.0% |
| OFFICE EQUIPMENT | - | - | 500 | 500 | 100.0% |
| OTHER CAPITAL EQUIPMENT | - | 2,500 | 2,500 | - | 0.0% |
| Total Other Expenses | 13,104 | 17,700 | 53,450 | 35,750 | 202.0% |
| Fire Inspections Total Expenses | 512,547 | 459,148 | 735,573 | 276,425 | 60.2% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Ambulance | | | | | |
| SALARY-REGULAR | 994,217 | 1,031,950 | 1,037,172 | 5,222 | 0.5% |
| SALARIES-OVERTIME | 258,080 | 160,000 | 160,000 | - | 0.0% |
| HOLI-VACATION-SICK PAY | 30,530 | 30,773 | 30,700 | (73) | -0.2% |
| COLLEGE PAY | - | 21,203 | - | (21,203) | -100.0% |
| WEARING APPAREL | 100 | 4,907 | - | (4,907) | -100.0% |
| CAR & EQUIPMENT ALLOWANCE | 554 | 300 | 2,405 | 2,105 | 701.7% |
| Total Salary and Wages | 1,283,480 | 1,249,133 | 1,230,277 | (18,856) | -1.5% |
| FICA | 18,090 | 19,818 | 15,074 | (4,744) | -23.9% |
| MFPRSI | 307,848 | 405,568 | 288,691 | (116,877) | -28.8% |
| GROUP INSURANCE | 285,153 | 355,360 | 283,544 | (71,816) | -20.2% |
| POST EMPLOYMENT HEALTH PLAN | 10,059 | 10,097 | 12,280 | 2,183 | 21.6% |
| WORKERS COMPENSATION | 34,422 | 55,973 | 56,649 | 676 | 1.2% |
| FLEX BENEFIT ADMIN FEE | 42 | - | - | - | |
| SAFETY EQUIPMENT | 1,096 | - | - | - | |
| Total Payroll Tax and Benefits | 656,710 | 846,816 | 656,237 | (190,579) | -22.5% |
| Total Compensation and Benefits | 1,940,190 | 2,095,949 | 1,886,515 | (209,434) | -10.0% |
| DUES-MEMBER-SUBSC | 433 | 300 | 500 | 200 | 66.7% |
| TRAINING EXPENSE | 2,947 | 5,000 | 12,000 | 7,000 | 140.0% |
| TRAVEL EXPENSE | 1,843 | 3,000 | 3,000 | - | 0.0% |
| RADIO REPAIR | - | 500 | - | (500) | -100.0% |
| RADIO & TELEPHONE EXP | 2,138 | 1,800 | 1,800 | - | 0.0% |
| BLDG & GRDS MAINT SUPP | 1,240 | - | - | - | |
| CONSULTANT EXPENSE | - | 3,000 | - | (3,000) | -100.0% |
| PRINTING & BINDING | - | 1,000 | 1,000 | - | 0.0% |
| MISCELLANEOUS CONTRACT | 97,023 | 91,000 | 95,000 | 4,000 | 4.4% |
| MINOR EQUIPMENT | 4,781 | 400 | 1,500 | 1,100 | 275.0% |
| MISC OPER SUPPLIES | 2,367 | 2,000 | 2,000 | - | 0.0% |
| REPAIR-OFF EQUIP/TOOL | 6,329 | 3,000 | 5,000 | 2,000 | 66.7% |
| SCIENTIFIC & MED SUPP | 56,367 | 47,000 | 55,000 | 8,000 | 17.0% |
| OTHER CAPITAL EQUIPMENT | 199,816 | - | - | - | |
| Total Other Expenses | 375,284 | 158,000 | 176,800 | 18,800 | 11.9% |
| Ambulance Total Expenses | 2,315,475 | 2,253,949 | 2,063,315 | (190,634) | -8.5% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Technical Services | | | | | |
| SALARY-REGULAR | 92,808 | 76,273 | 78,352 | 2,079 | 2.7% |
| SALARY - IOJ MFPRSI | 285 | - | - | - | |
| SALARY-OVERTIME | 6,270 | 10,000 | 6,500 | (3,500) | -35.0% |
| HOLI-VACATION-SICK PAY | 3,148 | 2,868 | 2,900 | 32 | 1.1% |
| COLLEGE PAY | 223 | 1,662 | - | (1,662) | -100.0% |
| WEARING APPAREL | 100 | 434 | - | (434) | -100.0% |
| CAR & EQUIPMENT ALLOWANCE | 478 | 480 | - | (480) | -100.0% |
| Total Salary and Wages | 103,311 | 91,717 | 87,752 | (3,965) | -4.3% |
| FICA | 1,439 | 1,137 | 1,136 | (1) | -0.1% |
| MFPRSI | 28,754 | 23,195 | 21,758 | (1,437) | -6.2% |
| GROUP INSURANCE | 22,595 | 19,187 | 7,156 | (12,031) | -62.7% |
| POST EMPLOYMENT HEALTH PLAN | 1,800 | 479 | 1,200 | 721 | 150.5% |
| WORKERS COMPENSATION | 1,552 | 1,181 | 1,401 | 220 | 18.6% |
| FLEX BENEFIT ADMIN FEE | 51 | - | - | - | |
| SAFETY EQUIPMENT | 154 | - | - | - | |
| Total Payroll Tax and Benefits | 56,345 | 45,179 | 32,651 | (12,528) | -27.7% |
| Total Compensation and Benefits | 159,657 | 136,896 | 120,403 | (16,493) | -12.0% |
| DUES-MEMBER-SUBSC | 100 | 100 | 150 | 50 | 50.0% |
| TRAINING EXPENSE | 571 | 3,000 | 11,000 | 8,000 | 266.7% |
| TRAVEL EXPENSE | (3,385) | 3,000 | 5,000 | 2,000 | 66.7% |
| TELEPHONE/RADIO EXPENSE | 732 | 875 | 1,000 | 125 | 14.3% |
| MISCELLANEOUS CONTRACT | 14,250 | 5,000 | 5,000 | - | 0.0% |
| MINOR EQUIPMENT | 1,124 | 5,500 | 5,000 | (500) | -9.1% |
| MISC OPER SUPPLIES | 1,624 | 750 | 1,500 | 750 | 100.0% |
| REPAIR-OFF EQUIP/TOOL | - | 1,200 | 1,200 | - | 0.0% |
| SCIENTIFIC & MED SUPP | 3,833 | 4,500 | 4,500 | - | 0.0% |
| DATA PROC-HARD/SOFTWARE | 29 | - | - | - | |
| OTHER CAPITAL EQUIPMENT | 1,080 | - | 5,000 | 5,000 | 100.0% |
| Total Other Expenses | 19,958 | 23,925 | 39,350 | 15,425 | 64.5% |
| Technical Services | | | | | |
| Total Expenses | 179,615 | 160,821 | 159,753 | (1,068) | -0.7% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Animal Control | | | | | |
| SALARY-REGULAR | 219,825 | 355,293 | 232,646 | (122,647) | -34.5% |
| SALARY-PARTTIME | 98,822 | - | 80,754 | 80,754 | 100.0% |
| SALARY-OVERTIME | 16,498 | 18,000 | 18,000 | - | 0.0% |
| HOLI-VACATION-SICK PAY | 526 | 221 | 350 | 129 | 58.4% |
| WEARING APPAREL | 1,051 | 741 | 1,000 | 259 | 35.0% |
| CAR & EQUIPMENT ALLOWANCE | 581 | - | 650 | 650 | 100.0% |
| Total Salary and Wages | 337,303 | 374,255 | 333,400 | (40,855) | -10.9% |
| FICA | 25,035 | 27,001 | 24,025 | (2,976) | -11.0% |
| IPERS | 29,717 | 31,519 | 28,045 | (3,474) | -11.0% |
| GROUP INSURANCE | 61,932 | 63,560 | 60,760 | (2,800) | -4.4% |
| LTD INS DISABILITY INS | 1,050 | 1,027 | - | (1,027) | -100.0% |
| WORKERS COMPENSATION | 66,015 | 41,825 | 65,330 | 23,505 | 56.2% |
| SAFETY EQUIPMENT | - | - | 9,000 | 9,000 | 100.0% |
| Total Payroll Tax and Benefits | 183,749 | 164,932 | 187,159 | 22,227 | 13.5% |
| Total Compensation and Benefits | 521,052 | 539,187 | 520,559 | (18,628) | -3.5% |
| DUES-MEMBER-SUBSC | 75 | 100 | - | (100) | -100.0% |
| TRAINING EXPENSE | - | 1,500 | 5,000 | 3,500 | 233.3% |
| TRAVEL EXPENSE | - | 1,300 | 7,000 | 5,700 | 438.5% |
| BUILDING REPAIR | 927 | 150 | - | (150) | -100.0% |
| UTILITIES-GAS | 9,602 | 1,775 | - | (1,775) | -100.0% |
| UTILITIES-ELECTRIC | 7,108 | 2,250 | - | (2,250) | -100.0% |
| TELEPHONE EXP | 1,520 | 1,800 | 1,500 | (300) | -16.7% |
| UTILITIES-WATER | 943 | 500 | - | (500) | -100.0% |
| BLDG & GRDS MAINT SUPP | 692 | 500 | 400 | (100) | -20.0% |
| PRINTING BINDING | 700 | 2,000 | 2,000 | - | 0.0% |
| ADOP - SPAY/NEUTE | 2,123 | 4,325 | - | (4,325) | -100.0% |
| MISCELLANEOUS CONTRACT | 4,107 | 67,373 | 82,000 | 14,627 | 21.7% |
| CREDIT CARD FEES | 9,096 | 5,000 | 11,000 | 6,000 | 120.0% |
| CONTRACT LABOR | 23,577 | 1,500 | 4,000 | 2,500 | 166.7% |
| MINOR EQUIPMENT | 2,020 | 500 | 500 | - | 0.0% |
| FOOD SUPPLIES | 6 | 100 | 300 | 200 | 200.0% |
| OFFICE SUPPLIES | 994 | 900 | 850 | (50) | -5.6% |
| MISC OPER SUPPLIES | 10,564 | 10,000 | 12,000 | 2,000 | 20.0% |
| POSTAGE & FREIGHT | 2,100 | 2,800 | 3,200 | 400 | 14.3% |
| REPAIR EQIP SMALL TOOL | - | - | 600 | 600 | 100.0% |
| SCIENTIFIC & MED SUPP | 5,345 | 2,000 | 2,500 | 500 | 25.0% |
| ADOPT - MEDICAL COST | 7,236 | 3,720 | - | (3,720) | -100.0% |
| ADOPTION -IMMUNIZATION | 5,832 | 3,050 | - | (3,050) | -100.0% |
| Total Other Expenses | 94,567 | 113,143 | 132,850 | 19,707 | 17.4% |
| Animal Control Total Expenses | 615,619 | 652,330 | 653,409 | 1,079 | 0.2% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Public Health | | | | | |
| SALARY-REGULAR | 246,807 | 321,583 | 332,838 | 11,255 | 3.5% |
| SALARY-OVERTIME | - | 1,000 | 1,000 | - | 0.0% |
| HOLI-VACATION-SICK PAY | 3,062 | 852 | 2,000 | 1,148 | 134.7% |
| FOOD ALLOWANCE | - | 28 | - | (28) | -100.0% |
| CAR & EQUIPMENT ALLOWANCE | 1,565 | 1,330 | 1,781 | 451 | 33.9% |
| Total Salary and Wages | 251,435 | 324,793 | 337,619 | 12,826 | 3.9% |
| FICA | 18,721 | 19,556 | 25,598 | 6,042 | 30.9% |
| IPERS | 22,275 | 22,709 | 29,881 | 7,172 | 31.6% |
| GROUP INSURANCE | 49,532 | 54,132 | 61,965 | 7,833 | 14.5% |
| LTD INS DISABILITY INS | 1,173 | 1,135 | - | (1,135) | -100.0% |
| WORKERS COMPENSATION | 421 | 316 | 548 | 232 | 73.4% |
| FLEX BENEFIT ADMIN FEE | 143 | - | - | - | |
| MIILEAGE REIMBURSEMENT | 115 | - | 1,500 | 1,500 | 100.0% |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 92,380 | 97,848 | 119,493 | 21,645 | 22.1% |
| Total Compensation and Benefits | 343,815 | 422,641 | 457,112 | 34,471 | 8.2% |
| DUES-MEMBER-SUBSC | 565 | 1,000 | 1,200 | 200 | 20.0% |
| TRAINING EXPENSE | 346 | 2,000 | 2,000 | - | 0.0% |
| TRAVEL EXPENSE | 854 | 2,000 | 2,000 | - | 0.0% |
| TELEPHONE EXP | - | 600 | 600 | - | 0.0% |
| PRINTING BINDING | 945 | 4,000 | 3,000 | (1,000) | -25.0% |
| MISCELLANEOUS CONTRACT | 13,292 | 12,800 | 13,800 | 1,000 | 7.8% |
| WEED ABATEMENT | 26,393 | 29,000 | 31,500 | 2,500 | 8.6% |
| CONTRACT LABOR | - | 1,000 | 1,000 | - | 0.0% |
| MINOR EQUIPMENT | 782 | 500 | 500 | - | 0.0% |
| OFFICE SUPPLIES | 3,391 | 3,000 | 3,000 | - | 0.0% |
| DATA PROCSSING SUPPLIES | 14,624 | 400 | 400 | - | 0.0% |
| MISC OPER SUPPLIES | 1,058 | 3,500 | 3,500 | - | 0.0% |
| REPAIR EQIP SMALL TOOL | 498 | 250 | 250 | - | 0.0% |
| SCIENTIFIC & MED SUPP | 6,358 | 12,500 | 10,000 | (2,500) | -20.0% |
| OFFICE EQUIPMENT | 3,502 | - | - | - | |
| OTHER CAPITAL EQUIPMENT | - | - | 22,000 | 22,000 | 100.0% |
| Total Other Expenses | 72,610 | 72,550 | 94,750 | 22,200 | 30.6% |
| Public Health Total Expenses | 416,424 | 495,191 | 551,862 | 56,671 | 11.4% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Health Grant | | | | | |
| SALARY-REGULAR | 65,524 | 66,859 | 68,679 | 1,820 | 2.7% |
| CAR & EQUIPMENT ALLOWANCE | 401 | 396 | 455 | 59 | 14.9% |
| | | | | - | |
| Total Salary and Wages | 65,925 | 67,255 | 69,134 | 1,879 | 2.8% |
| FICA | 4,891 | 5,145 | 5,289 | 144 | 2.8% |
| IPERS | 5,825 | 5,973 | 6,174 | 201 | 3.4% |
| GROUP INSURANCE | 16,361 | 16,643 | 16,168 | (475) | -2.9% |
| LTD INS DISABILITY INS | 312 | 306 | - | (306) | -100.0% |
| WORKERS COMPENSATION | 208 | 159 | 237 | 78 | 49.1% |
| MIILEAGE REIMBURSEMENT | 600 | - | - | - | |
| Total Payroll Tax and Benefits | 28,197 | 28,226 | 27,868 | (358) | -1.3% |
| Total Compensation and Benefits | 94,122 | 95,481 | 97,002 | 1,521 | 1.6% |
| DUES-MEMBER-SUBSC | 200 | 125 | 200 | 75 | 60.0% |
| TRAINING EXPENSE | 100 | 150 | 150 | - | 0.0% |
| TRAVEL EXPENSE | 63 | 350 | 350 | - | 0.0% |
| PRINTING BINDING | 157 | 250 | 250 | - | 0.0% |
| OFFICE SUPPLIES | 225 | 300 | 300 | - | 0.0% |
| MISC OPER SUPPLIES | 941 | 1,000 | 1,000 | - | 0.0% |
| SCIENTIFIC & MED SUPP | 856 | 1,150 | 1,150 | - | 0.0% |
| Total Other Expenses | 2,542 | 3,325 | 3,400 | 75 | 2.3% |
| Health Grant | | | | | |
| Total Expenses | 96,663 | 98,806 | 100,402 | 1,596 | 1.6% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Prevention Grants | | | | | |
| SALARY-REGULAR | 65,334 | 66,619 | 68,439 | 1,820 | 2.7% |
| CAR & EQUIPMENT ALLOWANCE | 401 | 396 | 455 | 59 | 14.9% |
| Total Salary and Wages | 65,734 | 67,015 | 68,894 | 1,879 | 2.8% |
| FICA | 4,810 | 5,127 | 5,270 | 143 | 2.8% |
| IPERS | 5,808 | 5,949 | 6,152 | 203 | 3.4% |
| GROUP INSURANCE | 18,739 | 19,042 | 18,384 | (658) | -3.5% |
| LTD INS DISABILITY INS | 312 | 298 | - | (298) | -100.0% |
| WORKERS COMPENSATION | 208 | 155 | 194 | 39 | 25.2% |
| FLEX BENEFIT ADMIN FEE | 54 | - | - | - | |
| MIILEAGE REIMBURSEMENT | 668 | - | - | - | |
| Total Payroll Tax and Benefits | 30,600 | 30,571 | 30,000 | (571) | -1.9% |
| Total Compensation and Benefits | 96,334 | 97,586 | 98,895 | 1,309 | 1.3% |
| DUES-MEMBER-SUBSC | 100 | 100 | 200 | 100 | 100.0% |
| TRAINING EXPENSE | - | 100 | 100 | - | 0.0% |
| TRAVEL EXPENSE | 629 | 600 | 600 | - | 0.0% |
| CONSULTANT EXPENSE | - | 50 | 50 | - | 0.0% |
| PRINTING BINDING | - | 150 | 150 | - | 0.0% |
| OFFICE SUPPLIES | 198 | 50 | 50 | - | 0.0% |
| MISC OPER SUPPLIES | 907 | 600 | 600 | - | 0.0% |
| SCIENTIFIC & MED SUPP | 1,190 | 400 | 400 | - | 0.0% |
| Total Other Expenses | 3,023 | 2,050 | 2,150 | 100 | 4.9% |
| Prevention Grants | | | | | |
| Total Expenses | 99,357 | 99,636 | 101,045 | 1,409 | 1.4% |
| | | | | | |
| Special Revenue - Public Health | | | | | |
| ENVIRONMENTAL STUDY - MISC OPER SUPPLIES | 1,758 | 3,240 | 3,240 | - | 0.0% |
| IMMUNIZATIONS - SCIENTIFIC & MED SUPP | 938 | 7,500 | 7,500 | - | 0.0% |
| ANIMAL CONTROL - SCIENTIFIC & MED SUPP | 31,576 | 3,000 | 3,000 | - | 0.0% |
| Total Other Expenses | 34,272 | 13,740 | 13,740 | - | 0.0% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Sanitation | | | | | |
| SALARY-REGULAR | 221,554 | 157,387 | 163,505 | 6,118 | 3.9% |
| SALARY-OVERTIME | 47 | - | - | - | |
| CAR & EQUIPMENT ALLOWANCE | 801 | 1,082 | 689 | (393) | -36.3% |
| Total Salary and Wages | 222,402 | 158,469 | 164,194 | 5,725 | 3.6% |
| FICA | 16,294 | 17,381 | 12,561 | (4,820) | -27.7% |
| IPERS | 19,742 | 20,193 | 14,662 | (5,531) | -27.4% |
| GROUP INSURANCE | 60,680 | 61,716 | 41,386 | (20,330) | -32.9% |
| LTD INS DISABILITY INS | 1,052 | 1,028 | - | (1,028) | -100.0% |
| WORKERS COMPENSATION | 1,042 | 330 | 2,715 | 2,385 | 722.7% |
| FLEX BENEFIT ADMIN FEE | 73 | - | - | - | |
| Total Payroll Tax and Benefits | 98,883 | 100,648 | 71,324 | (29,324) | -29.1% |
| Total Compensation and Benefits | 321,285 | 259,117 | 235,518 | (23,599) | -9.1% |
| REFUSE DISPOSAL EXPENSE | 407,253 | 453,000 | 445,000 | (8,000) | -1.8% |
| REFUSE COLLECT EXPENSE | 2,990,024 | 3,066,700 | 3,100,000 | 33,300 | 1.1% |
| TELEPHONE EXP | 71 | - | - | - | |
| ONLINE COLLECTIONS EXPENSE | 5,114 | 1,500 | 6,000 | 4,500 | 300.0% |
| CONSULTANT EXPENSE | 7,201 | 14,100 | 7,000 | (7,100) | -50.4% |
| PRINTING BINDING | - | 2,500 | 2,500 | - | 0.0% |
| MISCELLANEOUS CONTRACT | 6,663 | 1,000 | 1,000 | - | 0.0% |
| POLY CARTS | 18,222 | 26,000 | 26,000 | - | 0.0% |
| CURBSIDE CONTAINERS | 1,721 | 3,900 | 3,900 | - | 0.0% |
| OFFICE SUPPLIES | 60 | - | - | - | |
| MISC OPER SUPPLIES | - | 500 | 500 | - | 0.0% |
| POSTAGE & FREIGHT | 30,148 | 34,960 | 36,000 | 1,040 | 3.0% |
| Total Other Expenses | 3,466,476 | 3,604,160 | 3,627,900 | 23,740 | 0.7% |
| Sanitation | | | | | |
| Total Expenses | 3,787,761 | 3,863,277 | 3,863,418 | 141 | 0.0% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Recycling Center | | | | | |
| SALARY-REGULAR | 534,005 | 551,976 | 566,957 | 14,981 | 2.7% |
| SALARY-OVERTIME | 31,190 | 25,000 | 27,000 | 2,000 | 8.0% |
| HOLI-VACATION-SICK PAY | 2,391 | 2,158 | - | (2,158) | -100.0% |
| WEARING APPAREL | 4,839 | 5,071 | 4,000 | (1,071) | -21.1% |
| FOOD ALLOWANCE | 168 | - | - | - | |
| CAR & EQUIPMENT ALLOWANCE | 1,004 | 996 | 1,105 | 109 | 10.9% |
| Total Salary and Wages | 573,598 | 585,201 | 599,062 | 13,861 | 2.4% |
| FICA | 41,981 | 42,500 | 43,457 | 957 | 2.3% |
| IPERS | 50,179 | 49,522 | 50,728 | 1,206 | 2.4% |
| GROUP INSURANCE | 128,135 | 130,484 | 123,843 | (6,641) | -5.1% |
| LTD INS DISABILITY INS | 2,536 | 2,423 | - | (2,423) | -100.0% |
| WORKERS COMPENSATION | 5,502 | 7,133 | 6,174 | (959) | -13.4% |
| FLEX BENEFIT ADMIN FEE | 108 | - | - | - | |
| SAFETY EQUIPMENT | 1,597 | - | 500 | 500 | 100.0% |
| OPEB-PENSION COST | 4,550 | - | 4,550 | 4,550 | 100.0% |
| Total Payroll Tax and Benefits | 234,588 | 232,062 | 229,251 | (2,811) | -1.2% |
| Total Compensation and Benefits | 808,186 | 817,263 | 828,313 | 11,050 | 1.4% |
| DUES-MEMBER-SUBSC | 691 | 400 | 800 | 400 | 100.0% |
| TRAINING EXPENSE | 2,365 | 2,100 | 2,100 | - | 0.0% |
| TRAVEL EXPENSE | 895 | 1,200 | 1,200 | - | 0.0% |
| BUILDING REPAIR | 5,507 | 8,000 | 8,000 | - | 0.0% |
| VEHICLE FUEL | 89,881 | 85,000 | 85,000 | - | 0.0% |
| VEHICLE & EQUIP REPAIR | 4,728 | 15,000 | 15,000 | - | 0.0% |
| RADIO REPAIR | 8 | 200 | 200 | - | 0.0% |
| UTILITIES-GAS | 5,280 | 6,400 | 6,400 | - | 0.0% |
| UTILITIES-ELECTRIC | 19,886 | 20,000 | 20,000 | - | 0.0% |
| REFUSE COLLECT EXPENSE | 108,558 | 120,000 | 120,000 | - | 0.0% |
| WASTE TIRE DISPOSAL | 21,775 | 20,000 | 20,000 | - | 0.0% |
| TELEPHONE EXP | 4,498 | 6,000 | 6,000 | - | 0.0% |
| UTILITIES-WATER | 1,115 | 1,000 | 1,000 | - | 0.0% |
| BLDG & GRDS MAINT SUPP | 1,476 | 1,500 | 1,500 | - | 0.0% |
| CONSULTANT EXPENSE | 12,646 | 15,000 | 15,000 | - | 0.0% |
| PRINTING BINDING | 9,164 | 9,500 | 9,500 | - | 0.0% |
| PHOTO-BLUEPRINT, ETC | 16 | - | - | - | |
| MISCELLANEOUS CONTRACT | 60,370 | 45,000 | 45,000 | - | 0.0% |
| CREDIT CARD FEES | 6,910 | 8,000 | 8,000 | - | 0.0% |
| HAZ MAT DISPOSAL EXPENSE | 24,362 | 30,000 | 30,000 | - | 0.0% |
| CONTRACT LABOR | 109,220 | 125,000 | 120,000 | (5,000) | -4.0% |
| MISC H HAZARDOUS WASTE EXPENSE | 4,171 | 5,500 | 4,000 | (1,500) | -27.3% |
| MINOR EQUIPMENT | - | 4,500 | 4,500 | - | 0.0% |
| OFFICE SUPPLIES | 1,092 | 1,500 | 1,500 | - | 0.0% |
| DATA PROC SUPPLIES | 3,623 | 3,000 | 3,000 | - | 0.0% |
| MISC OPER SUPPLIES | 11,557 | 28,000 | 28,000 | - | 0.0% |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|------------------------------|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| POSTAGE & FREIGHT | 5,009 | 5,500 | 5,500 | - | 0.0% |
| SCIENTIFIC & MED SUPP | 84 | 500 | 500 | - | 0.0% |
| HEAVY MOTORIZED EQUIP | 15,850 | 25,000 | 25,000 | - | 0.0% |
| OFFICE EQUIPMENT | 1,498 | - | 500 | 500 | 100.0% |
| OTHER CAPITAL EQUIPMENT | (4,866) | - | 300,000 | 300,000 | 100.0% |
| RECYCLING CENTER CONST | 14,780 | 25,000 | 300,000 | 275,000 | 1100.0% |
| CAPITAL DEPRECIATION EXPENSE | 255,959 | 275,000 | 275,000 | - | 0.0% |
| Total Other Expenses | 798,108 | 892,800 | 1,462,200 | 569,400 | 63.8% |
| Recycling Center | | | | | |
| Total Expenses | 1,606,294 | 1,710,063 | 2,290,513 | 580,450 | 33.9% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Library Operations | | | | | |
| SALARY-REGULAR | 792,156 | 807,605 | 853,818 | 46,213 | 5.7% |
| SALARY-PARTTIME | 402,348 | 442,204 | 581,195 | 138,991 | 31.4% |
| HOLI-VACATION-SICK PAY | - | 11,692 | 5,000 | (6,692) | -57.2% |
| Total Salary and Wages | 1,194,504 | 1,261,501 | 1,440,013 | 178,512 | 14.2% |
| FICA | 89,903 | 95,610 | 109,779 | 14,169 | 14.8% |
| IPERS | 104,841 | 111,608 | 128,147 | 16,539 | 14.8% |
| GROUP INSURANCE | 156,223 | 171,133 | 151,689 | (19,444) | -11.4% |
| DENTAL INSURANCE | 7,208 | - | - | - | |
| VISION INSURANCE | 1,841 | - | - | - | |
| LTD INS DISABILITY INS | 2,373 | 2,752 | - | (2,752) | -100.0% |
| WORKERS COMPENSATION | 5,500 | 9,335 | 9,206 | (129) | -1.4% |
| FLEX BENEFIT ADMIN FEE | 54 | - | - | - | |
| Total Payroll Tax and Benefits | 367,942 | 390,438 | 398,820 | 8,382 | 2.1% |
| Total Compensation and Benefits | 1,562,446 | 1,651,939 | 1,838,834 | 186,895 | 11.3% |
| DUES-MEMBER-SUBSC | 3,327 | 2,500 | 3,500 | 1,000 | 40.0% |
| TRAINING EXPENSE | 408 | 1,000 | 1,000 | - | 0.0% |
| TRAVEL EXPENSE | 7,049 | 8,000 | 8,000 | - | 0.0% |
| BUILDING REPAIR | 5,432 | 6,000 | 6,000 | - | 0.0% |
| UTILITIES-GAS | 24,987 | 18,000 | 25,000 | 7,000 | 38.9% |
| UTILITIES-ELECTRIC | 46,275 | 58,000 | 47,000 | (11,000) | -19.0% |
| TELEPHONE EXP | 36,291 | 38,000 | 40,000 | 2,000 | 5.3% |
| UTILITIES-WATER | 1,644 | 1,700 | 1,700 | - | 0.0% |
| BLDG & GRDS MAINT SUPP | 13,171 | 12,000 | 13,000 | 1,000 | 8.3% |
| ADVERTISING EXPENSE | 3,723 | 2,500 | 2,500 | - | 0.0% |
| DATA PROCSSING EXPENSE | 3,021 | - | - | - | |
| MISCELLANEOUS CONTRACT | 197,437 | 200,000 | 200,000 | - | 0.0% |
| CREDIT CARD FEES | 1,497 | 1,500 | 1,500 | - | 0.0% |
| BOOKS | 88,260 | 45,000 | 45,000 | - | 0.0% |
| PERIODICALS | 9,988 | 9,000 | 9,000 | - | 0.0% |
| AUDIO BOOKS | 35,752 | 24,000 | 24,000 | - | 0.0% |
| DVD'S | 45,620 | 50,000 | 50,000 | - | 0.0% |
| MUSIC CD'S | 6,348 | 6,000 | 6,000 | - | 0.0% |
| REFERENCE | 6,262 | 5,000 | 5,000 | - | 0.0% |
| DATABASES | 57,999 | 60,000 | 60,000 | - | 0.0% |
| YOUNG ADULT | 23,525 | 25,000 | 25,000 | - | 0.0% |
| VIDEO GAMES | 9,447 | 8,000 | 8,000 | - | 0.0% |
| E BOOKS | - | 8,000 | 8,000 | - | 0.0% |
| NON-FICTION | - | 25,000 | 25,000 | - | 0.0% |
| KIDS' BOOKS | 9 | 35,000 | 35,000 | - | 0.0% |
| OFFICE SUPPLIES | 7,278 | 6,000 | 7,000 | 1,000 | 16.7% |
| MISC OPER SUPPLIES | 11,096 | 12,000 | 12,000 | - | 0.0% |
| POSTAGE & FREIGHT | 12,225 | 12,000 | 12,000 | - | 0.0% |
| REPAIR EQIP SMALL TOOL | 413 | - | - | - | |
| FURNITURE & FIXTURES | 1,407 | - | - | - | |
| HARDWARE/SOFTWARE | 4,912 | 17,000 | 17,000 | - | 0.0% |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|-----------------------------|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| OTHER CAPITAL EQUIPMENT | 21,707 | - | - | - | |
| Total Other Expenses | 686,510 | 696,200 | 697,200 | 1,000 | 0.1% |
| Library Operations | | | | | |
| Total Expenses | 2,248,956 | 2,348,139 | 2,536,034 | 187,895 | 8.0% |
| | | | | | |

| | | | | | |
|--|----------------|----------------|----------------|----------|-------------|
| Library Donations | | | | | |
| LIBRARY DONATIONS - OFFICE EQUIPMENT | - | - | - | - | |
| LIBRARY DONATIONS - TRAVEL EXPENSE | 11,837 | 10,000 | 10,000 | - | 0.0% |
| LIBRARY DONATIONS - MISCELLANEOUS CONTRACT | 76,202 | 4,000 | 4,000 | - | 0.0% |
| LIBRARY DONATIONS - BOOKS | 25,875 | 75,000 | 75,000 | - | 0.0% |
| LIBRARY DONATIONS - AUDIO BOOKS | - | - | - | - | |
| LIBRARY DONATIONS - OFFICE SUPPLIES | 17,168 | 20,000 | 20,000 | - | 0.0% |
| LIBRARY DONATIONS - HARDWARE/SOFTWARE | 52,702 | - | - | - | |
| LIBRARY DONATIONS - OFFICE EQUIPMENT | 27,289 | 7,000 | 7,000 | - | 0.0% |
| Total Other Expenses | 211,073 | 116,000 | 116,000 | - | 0.0% |
| Library Donations | | | | | |
| Total Expenses | 211,073 | 116,000 | 116,000 | - | 0.0% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Parks Administration | | | | | |
| SALARY-REGULAR | 264,024 | 279,051 | 273,173 | (5,878) | -2.1% |
| SALARY-OVERTIME | 748 | 500 | 1,000 | 500 | 100.0% |
| HOLI-VACATION-SICK PAY | 3,853 | 2,314 | 2,500 | 186 | 8.0% |
| FOOD ALLOWANCE | - | - | - | - | |
| CAR & EQUIPMENT ALLOWANCE | 604 | 600 | 650 | 50 | 8.3% |
| Total Salary and Wages | 269,228 | 282,465 | 277,323 | (5,142) | -1.8% |
| FICA | 20,163 | 21,393 | 20,947 | (446) | -2.1% |
| IPERS | 23,802 | 24,919 | 24,452 | (467) | -1.9% |
| GROUP INSURANCE | 50,363 | 36,010 | 51,392 | 15,382 | 42.7% |
| LTD INS DISABILITY INS | 1,270 | 1,235 | - | (1,235) | -100.0% |
| WORKERS COMPENSATION | 129 | 98 | 459 | 361 | 368.4% |
| FLEX BENEFIT ADMIN FEE | 54 | - | - | - | |
| MILEAGE REIMBURSEMENT | 114 | - | - | - | |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 95,894 | 83,655 | 97,251 | 13,596 | 16.3% |
| Total Compensation and Benefits | 365,122 | 366,120 | 374,574 | 8,454 | 2.3% |
| DUES-MEMBER-SUBSC | 829 | 900 | 900 | - | 0.0% |
| TRAINING EXPENSE | 420 | 1,500 | 1,500 | - | 0.0% |
| TRAVEL EXPENSE | 4,051 | 1,500 | 1,500 | - | 0.0% |
| TELEPHONE EXP | 590 | 900 | 900 | - | 0.0% |
| CONSULTANT EXPENSE | 8,098 | 10,000 | 10,000 | - | 0.0% |
| PRINTING BINDING | 1,031 | 800 | 1,000 | 200 | 25.0% |
| CONTRACT LABOR | 5,332 | - | - | - | |
| OFFICE SUPPLIES | 1,302 | 9,000 | 1,500 | (7,500) | -83.3% |
| MISC OPER SUPPLIES | 1,237 | 100 | 350 | 250 | 250.0% |
| REPAIR EQIP SMALL TOOL | - | 100 | 100 | - | 0.0% |
| Total Other Expenses | 22,891 | 24,800 | 17,750 | (7,050) | -28.4% |
| Parks Administration Total Expenses | 388,013 | 390,920 | 392,324 | 1,404 | 0.4% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|-----------------------|-----------------------|----------------------------|---------------------------|
| Parks Maintenance | | | | | |
| SALARY-REGULAR | 450,877 | 465,938 | 467,941 | 2,003 | 0.4% |
| SALARY-OVERTIME | 28,518 | 15,000 | 21,000 | 6,000 | 40.0% |
| HOLI-VACATION-SICK PAY | 11,935 | 4,010 | 5,000 | 990 | 24.7% |
| WEARING APPAREL | 872 | 2,000 | 2,000 | - | 0.0% |
| FOOD ALLOWANCE | 232 | 95 | - | (95) | -100.0% |
| Total Salary and Wages | 492,434 | 487,043 | 495,941 | 8,898 | 1.8% |
| FICA | 36,223 | 35,644 | 35,797 | 153 | 0.4% |
| IPERS | 42,976 | 46,825 | 41,787 | (5,038) | -10.8% |
| GROUP INSURANCE | 142,950 | 164,807 | 129,681 | (35,126) | -21.3% |
| LTD INS DISABILITY INS | 2,127 | 2,084 | - | (2,084) | -100.0% |
| WORKERS COMPENSATION | 1,026 | 4,298 | 3,308 | (990) | -23.0% |
| FLEX BENEFIT ADMIN FEE | 108 | - | - | - | |
| SAFETY EQUIPMENT | 476 | - | - | - | |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 225,886 | 253,658 | 210,574 | (43,084) | -17.0% |
| Total Compensation and Benefits | 718,320 | 740,701 | 706,514 | (34,187) | -4.6% |
| DUES-MEMBER-SUBSC | 155 | 300 | 300 | - | 0.0% |
| TRAINING EXPENSE | 2,873 | 2,000 | 2,500 | 500 | 25.0% |
| TRAVEL EXPENSE | 368 | 1,000 | 1,000 | - | 0.0% |
| BUILDING REPAIR | - | 25,000 | 20,000 | (5,000) | -20.0% |
| UTILITIES-GAS | 12,974 | 11,000 | 11,300 | 300 | 2.7% |
| UTILITIES-ELECTRIC | 44,863 | 36,000 | 40,000 | 4,000 | 11.1% |
| TELEPHONE EXP | 6,076 | 7,000 | 7,500 | 500 | 7.1% |
| UTILITIES-WATER | 285 | 1,300 | 1,300 | - | 0.0% |
| BLDG & GRDS MAINT SUPP | 84,148 | 85,000 | 85,000 | - | 0.0% |
| CONSULTANT EXPENSE | 25,168 | 150 | 5,500 | 5,350 | 3566.7% |
| PAY TO OTHER AGENCIES | 888 | 1,100 | 1,100 | - | 0.0% |
| PRINTING BINDING | 56 | 150 | 150 | - | 0.0% |
| RENT EXP-EQUIP & VEH | 3,799 | 3,500 | 3,500 | - | 0.0% |
| SIDEWALK & CURB REPAIR | 10,527 | 12,000 | 12,000 | - | 0.0% |
| MISCELLANEOUS CONTRACT | 334,659 | 180,000 | 185,000 | 5,000 | 2.8% |
| CONTRACT LABOR | 145,967 | 185,000 | 190,000 | 5,000 | 2.7% |
| MINOR EQUIPMENT | 11,929 | 10,000 | 10,000 | - | 0.0% |
| OFFICE SUPPLIES | 547 | 350 | 350 | - | 0.0% |
| MISC OPER SUPPLIES | 3,689 | 600 | 600 | - | 0.0% |
| REPAIR EQIP SMALL TOOL | 378 | 1,500 | 1,000 | (500) | -33.3% |
| IRON-STEEL & WELD SUPP | 204 | 700 | 700 | - | 0.0% |
| SCIENTIFIC & MED SUPP | - | 300 | 300 | - | 0.0% |
| AUTOMOTIVE EQUIPMENT | 142,842 | - | - | - | |
| FURNITURE & FIXTURES | - | - | 1,000 | 1,000 | 100.0% |
| HEAVY MOTORIZED EQUIP | 2,766 | 165,000 | 165,000 | - | 0.0% |
| LANDSCAPING | 55,207 | 93,900 | 95,000 | 1,100 | 1.2% |
| PARK TRAIL IMPROVEMENT | 6,736 | - | 60,000 | 60,000 | 100.0% |
| Total Other Expenses | 897,102 | 822,850 | 900,100 | 77,250 | 9.4% |
| Parks Maintenance | | | | | |
| Total Expenses | 1,615,422 | 1,563,551 | 1,606,614 | 43,063 | 2.8% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Landmarks | | | | | |
| UTILITIES-ELECTRIC | 15,993 | 10,000 | 14,000 | 4,000 | 40.0% |
| MISCELLANEOUS CONTRACT | 75,880 | 205,000 | 140,000 | (65,000) | -31.7% |
| FURNITURE & FIXTURES | 149,808 | 150,000 | 175,000 | 25,000 | 16.7% |
| Total Other Expenses | 241,681 | 365,000 | 329,000 | (36,000) | -9.9% |
| Landmarks | | | | | |
| Total Expenses | 241,681 | 365,000 | 329,000 | (36,000) | -9.9% |
| | | | | | |
| Forestry | | | | | |
| MISCELLANEOUS CONTRACT | 233,511 | 210,000 | 260,000 | 50,000 | 23.8% |
| Total Other Expenses | 233,511 | 210,000 | 260,000 | 50,000 | 23.8% |
| Forestry | | | | | |
| Total Expenses | 233,511 | 210,000 | 260,000 | 50,000 | 23.8% |
| | | | | | |
| Cemetery | | | | | |
| MISCELLANEOUS CONTRACT | 40,678 | 45,000 | 45,000 | - | 0.0% |
| Total Other Expenses | 40,678 | 45,000 | 45,000 | - | 0.0% |
| Cemetery | | | | | |
| Total Expenses | 40,678 | 45,000 | 45,000 | - | 0.0% |
| | | | | | |
| Special Revenue - Parks Department | | | | | |
| LOESSFEST - ADVERTISING EXPENSE | 181,445 | - | - | - | |
| LOESSFEST - RENT EXP-EQUIP & VEHICLE | - | - | 550,000 | 550,000 | 100.0% |
| LOESSFEST - MISCELLANEOUS CONTRACT | 304,077 | - | - | - | |
| LOESSFEST - MISC OPER SUPPLIES | 748 | - | - | - | |
| TREES PLEASE - LANDSCAPING | 22,270 | - | - | - | |
| VETERANS PLAZA - PARK IMPROVEMENTS | - | - | - | - | |
| Total Other Expenses | 508,541 | - | 550,000 | 0 | 100.0% |
| Special Revenue - Parks Department | | | | | |
| Total Expenses | 508,541 | - | 550,000 | 550,000 | 100.0% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Recreation | | | | | |
| SALARY-REGULAR | 114,830 | 126,179 | 129,294 | 3,115 | 2.5% |
| SALARY-PARTTIME | 33,202 | - | 12,809 | 12,809 | 100.0% |
| SALARY-OVERTIME | 1,132 | 12,000 | 1,500 | (10,500) | -87.5% |
| HOLI-VACATION-SICK PAY | 635 | 1,989 | 1,200 | (789) | -39.7% |
| FOOD ALLOWANCE | 42 | 7 | - | (7) | -100.0% |
| CAR & EQUIPMENT ALLOWANCE | 604 | 600 | 650 | 50 | 8.3% |
| Total Salary and Wages | 150,444 | 140,775 | 145,453 | 4,678 | 3.3% |
| FICA | 11,353 | 9,699 | 10,921 | 1,222 | 12.6% |
| IPERS | 12,660 | 11,268 | 12,748 | 1,480 | 13.1% |
| GROUP INSURANCE | 24,840 | 26,861 | 25,898 | (963) | -3.6% |
| LTD INS DISABILITY INS | 542 | 569 | - | (569) | -100.0% |
| WORKERS COMPENSATION | 60 | 45 | 80 | 35 | 77.8% |
| MIILEAGE REIMBURSEMENT | 606 | 1,000 | 1,000 | - | 0.0% |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 50,061 | 49,442 | 50,647 | 1,205 | 2.4% |
| Total Compensation and Benefits | 200,504 | 190,217 | 196,100 | 5,883 | 3.1% |
| DUES-MEMBER-SUBSC | 661 | 600 | 700 | 100 | 16.7% |
| TRAINING EXPENSE | 355 | 500 | 500 | - | 0.0% |
| TRAVEL EXPENSE | 447 | 1,000 | 1,000 | - | 0.0% |
| BLDG & GRDS MAINT SUPP | 193 | 1,500 | 1,000 | (500) | -33.3% |
| ADVERTISING EXPENSE | 27,275 | 22,000 | 22,000 | - | 0.0% |
| PAY TO OTHER AGENCIES | - | 300 | 300 | - | 0.0% |
| PRINTING BINDING | 1,581 | 3,500 | 3,500 | - | 0.0% |
| RENT EXP-EQUIP & VEH | - | 500 | - | (500) | -100.0% |
| RENT EXPENSE-REAL ESTATE | 2,461 | 4,000 | 4,000 | - | 0.0% |
| MISCELLANEOUS CONTRACT | 32,655 | 19,000 | 18,000 | (1,000) | -5.3% |
| CREDIT CARD FEES | 434 | - | 1,000 | 1,000 | 100.0% |
| CONTRACT LABOR | 6,531 | 6,000 | 7,000 | 1,000 | 16.7% |
| FEES | 250 | 30,000 | 30,000 | - | 0.0% |
| MINOR EQUIPMENT | - | 2,000 | 2,000 | - | 0.0% |
| FOOD SUPPLIES | 1,577 | 4,000 | 4,000 | - | 0.0% |
| OFFICE SUPPLIES | 1,143 | 1,000 | 1,000 | - | 0.0% |
| MISC OPER SUPPLIES | 17,759 | 20,000 | 20,000 | - | 0.0% |
| OTHER CAPITAL EQUIPMENT | - | 25,000 | 10,000 | (15,000) | -60.0% |
| Total Other Expenses | 93,322 | 140,900 | 126,000 | (14,900) | -10.6% |
| Recreation | | | | | |
| Total Expenses | 293,826 | 331,117 | 322,100 | (9,017) | -2.7% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Dodge Park Golf | | | | | |
| SALARY-REGULAR | 399,992 | 413,731 | 428,564 | 14,833 | 3.6% |
| SALARY-PARTTIME | 35,399 | 35,000 | 53,636 | 18,636 | 53.2% |
| SALARY-OVERTIME | 4,010 | - | 3,000 | 3,000 | 100.0% |
| HOLI-VACATION-SICK PAY | 5,550 | 15,090 | 8,070 | (7,020) | -46.5% |
| WEARING APPAREL | 461 | 800 | - | (800) | -100.0% |
| FOOD ALLOWANCE | 48 | 6 | - | (6) | -100.0% |
| Total Salary and Wages | 445,460 | 464,627 | 493,269 | 28,642 | 6.2% |
| FICA | 33,200 | 31,650 | 36,888 | 5,238 | 16.6% |
| IPERS | 36,393 | 36,946 | 43,060 | 6,114 | 16.5% |
| GROUP INSURANCE | 97,390 | 98,105 | 96,025 | (2,080) | -2.1% |
| LTD INS DISABILITY INS | 1,896 | 1,775 | - | (1,775) | -100.0% |
| WORKERS COMPENSATION | 1,081 | 848 | 1,103 | 255 | 30.1% |
| Total Payroll Tax and Benefits | 169,961 | 169,324 | 177,077 | 7,753 | 4.6% |
| Total Compensation and Benefits | 615,421 | 633,951 | 670,346 | 36,395 | 5.7% |
| DUES-MEMBER-SUBSC | 1,607 | 2,900 | 2,900 | - | 0.0% |
| VEHICLE & EQUIP REPAIR | 355 | 500 | 500 | - | 0.0% |
| UTILITIES-GAS | 17,585 | 13,500 | 13,500 | - | 0.0% |
| UTILITIES-ELECTRIC | 28,290 | 30,000 | 30,000 | - | 0.0% |
| TELEPHONE EXP | 5,419 | 5,500 | 5,500 | - | 0.0% |
| UTILITIES-WATER | 4,185 | 5,500 | 5,500 | - | 0.0% |
| BLDG & GRDS MAINT SUPP | 71,157 | 98,000 | 92,000 | (6,000) | -6.1% |
| ADVERTISING EXPENSE | 4,694 | 5,000 | 5,000 | - | 0.0% |
| CONSULTANT EXPENSE | 145 | - | - | - | |
| PRINTING BINDING | 581 | 2,500 | 2,500 | - | 0.0% |
| RENT EXP-EQUIP & VEH | 312 | 2,000 | 1,500 | (500) | -25.0% |
| MISCELLANEOUS CONTRACT | 65,001 | 70,000 | 75,000 | 5,000 | 7.1% |
| CREDIT CARD FEES | 8,211 | 12,500 | 12,500 | - | 0.0% |
| CONTRACT LABOR | 102,440 | 110,000 | 110,000 | - | 0.0% |
| FOOD SUPPLIES | 64 | - | - | - | |
| OFFICE SUPPLIES | 288 | 1,800 | 1,800 | - | 0.0% |
| MISC OPER SUPPLIES | 133 | 1,500 | 1,500 | - | 0.0% |
| SCIENTIFIC & MED SUPP | 241 | 400 | 450 | 50 | 12.5% |
| OTHER CAPITAL EQUIPMENT | 34,077 | 15,000 | 15,000 | - | 0.0% |
| Total Other Expenses | 344,783 | 376,600 | 375,150 | (1,450) | -0.4% |
| Dodge Park Golf | | | | | |
| Total Expenses | 960,204 | 1,010,551 | 1,045,496 | 34,945 | 3.5% |

| | | | | | |
|-------------------------|--------------|--------------|--------------|----------|-------------|
| Westwood Golf | | | | | |
| TELEPHONE/RADIO EXPENSE | 91 | - | - | - | |
| BLDG & GRDS MAINT SUPP | - | 1,000 | 1,000 | - | 0.0% |
| MISCELLANEOUS CONTRACT | 477 | 1,000 | 1,000 | - | 0.0% |
| FOOD SUPPLIES | 557 | 1,200 | 1,200 | - | 0.0% |
| MISC OPER SUPPLIES | - | 300 | 300 | - | 0.0% |
| Westwood Golf | | | | | |
| Total Expenses | 1,125 | 3,500 | 3,500 | - | 0.0% |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Swimming Pools | | | | | |
| SALARY-REGULAR | 4,618 | - | - | - | |
| SALARY-PARTTIME | 190,448 | 190,000 | 209,000 | 19,000 | 10.0% |
| Total Salary and Wages | 195,066 | 190,000 | 209,000 | 19,000 | 10.0% |
| FICA | 14,569 | 14,908 | 15,989 | 1,081 | 7.2% |
| IPERS | 1,687 | 1,800 | 1,900 | 100 | 5.6% |
| WORKERS COMPENSATION | 65 | 629 | 468 | (161) | -25.6% |
| MISC EMPLOYEE BENEFITS | - | 2,000 | - | (2,000) | -100.0% |
| Total Payroll Tax and Benefits | 16,321 | 19,337 | 18,357 | (980) | -5.1% |
| Total Compensation and Benefits | 211,387 | 209,337 | 227,357 | 18,020 | 8.6% |
| TRAINING EXPENSE | - | 500 | 500 | - | 0.0% |
| BUILDING REPAIR | 413 | 4,000 | 4,000 | - | 0.0% |
| UTILITIES-GAS | 20,258 | 16,000 | 16,000 | - | 0.0% |
| UTILITIES-ELECTRIC | 13,892 | 16,500 | 16,500 | - | 0.0% |
| TELEPHONE EXP | 2,664 | 3,000 | 3,000 | - | 0.0% |
| UTILITIES-WATER | 5,261 | 6,000 | 6,000 | - | 0.0% |
| BLDG & GRDS MAINT SUPP | 22,685 | 17,000 | 17,000 | - | 0.0% |
| ADVERTISING EXPENSE | 993 | 1,000 | 1,000 | - | 0.0% |
| PRINTING BINDING | 528 | 1,000 | 1,000 | - | 0.0% |
| MISCELLANEOUS CONTRACT | 10,753 | 12,500 | 12,500 | - | 0.0% |
| FOOD SUPPLIES | 25,641 | 24,000 | 26,000 | 2,000 | 8.3% |
| OFFICE SUPPLIES | 441 | 300 | 300 | - | 0.0% |
| MISC OPER SUPPLIES | 8,375 | 7,000 | 7,000 | - | 0.0% |
| SCIENTIFIC & MED SUPP | 148 | 1,000 | 1,000 | - | 0.0% |
| FURNITURE & FIXTURES | - | - | - | - | |
| Total Other Expenses | 112,051 | 109,800 | 111,800 | 2,000 | 1.8% |
| Swimming Pools Total Expenses | 323,438 | 319,137 | 339,157 | 20,020 | 6.3% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Recreation Complex | | | | | |
| SALARY-REGULAR | 111,858 | 147,207 | 161,521 | 14,314 | 9.7% |
| SALARIES-OVERTIME | 14,270 | - | 14,000 | 14,000 | 100.0% |
| HOLI-VACATION-SICK PAY | 683 | 858 | 860 | 2 | 0.2% |
| WEARING APPAREL | 130 | 1,000 | 1,000 | - | 0.0% |
| FOOD ALLOWANCE | 120 | 179 | - | (179) | -100.0% |
| Total Salary and Wages | 127,061 | 149,244 | 177,381 | 28,137 | 18.9% |
| FICA | 9,673 | 11,262 | 12,356 | 1,094 | 9.7% |
| IPERS | 11,458 | 7,929 | 14,424 | 6,495 | 81.9% |
| GROUP INSURANCE | 21,966 | 9,154 | 52,827 | 43,673 | 477.1% |
| LTD INS DISABILITY INS | 509 | 661 | - | (661) | -100.0% |
| WORKERS COMPENSATION | 775 | 614 | 744 | 130 | 21.2% |
| SAFETY EQUIPMENT | 451 | - | - | - | |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 44,831 | 29,620 | 80,352 | 50,732 | 171.3% |
| Total Compensation and Benefits | 171,892 | 178,864 | 257,733 | 78,869 | 44.1% |
| DUES-MEMBER-SUBSC | 350 | 350 | 350 | - | 0.0% |
| TRAINING EXPENSE | 120 | 700 | 1,000 | 300 | 42.9% |
| TRAVEL EXPENSE | 709 | 500 | 2,500 | 2,000 | 400.0% |
| UTILITIES-GAS | 5,705 | 5,500 | 5,500 | - | 0.0% |
| UTILITIES-ELECTRIC | 17,268 | 18,000 | 18,000 | - | 0.0% |
| TELEPHONE/RADIO EXPENSE | 6,839 | 3,500 | 3,500 | - | 0.0% |
| UTILITIES-WATER | 63,757 | 50,000 | 60,000 | 10,000 | 20.0% |
| BLDG & GRDS MAINT SUPP | 89,337 | 103,000 | 103,000 | - | 0.0% |
| PRINTING & BINDING | - | 150 | 150 | - | 0.0% |
| RENT EXP-EQUIP & VEHICLE | 312 | 500 | 500 | - | 0.0% |
| SIDEWALK & CURB REPAIR | 19,650 | 25,000 | 29,000 | 4,000 | 16.0% |
| MISCELLANEOUS CONTRACT | 56,263 | 62,000 | 62,000 | - | 0.0% |
| CONTRACT LABOR | 113,422 | 93,000 | 97,000 | 4,000 | 4.3% |
| MINOR EQUIPMENT | 23,145 | 10,000 | 10,000 | - | 0.0% |
| OFFICE SUPPLIES | 190 | 300 | 300 | - | 0.0% |
| MISC OPER SUPPLIES | 2,980 | 1,000 | 1,000 | - | 0.0% |
| REPAIR-OFF EQUIP/TOOL | - | 500 | 500 | - | 0.0% |
| IRON-STEEL & WELD SUPP | 141 | 1,200 | 500 | (700) | -58.3% |
| OTHER CAPITAL EQUIPMENT | 5,000 | 35,000 | 20,000 | (15,000) | -42.9% |
| Total Other Expenses | 405,189 | 410,200 | 414,800 | 4,600 | 1.1% |
| Recreation Complex Total Expenses | 577,081 | 589,064 | 672,533 | 83,469 | 14.2% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Community Planning | | | | | |
| SALARY-REGULAR | 366,952 | 398,872 | 454,086 | 55,214 | 13.8% |
| HOLI-VACATION-SICK PAY | 444 | - | 500 | 500 | 100.0% |
| CAR & EQUIPMENT ALLOWANCE | 819 | 930 | 949 | 19 | 2.0% |
| Total Salary and Wages | 368,214 | 399,802 | 455,535 | 55,733 | 13.9% |
| FICA | 27,084 | 30,585 | 34,810 | 4,225 | 13.8% |
| IPERS | 32,561 | 35,619 | 40,635 | 5,016 | 14.1% |
| GROUP INSURANCE | 87,744 | 93,934 | 105,450 | 11,516 | 12.3% |
| LTD INS DISABILITY INS | 1,743 | 1,669 | - | (1,669) | -100.0% |
| WORKERS COMPENSATION | 339 | 254 | 372 | 118 | 46.5% |
| FLEX BENEFIT ADMIN FEE | 67 | - | - | - | |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 149,538 | 162,061 | 181,267 | 19,206 | 11.9% |
| Total Compensation and Benefits | 517,753 | 561,863 | 636,802 | 74,939 | 13.3% |
| DUES-MEMBER-SUBSC | 1,152 | 1,200 | 1,300 | 100 | 8.3% |
| TRAINING EXPENSE | 5,034 | 1,600 | 1,800 | 200 | 12.5% |
| TRAVEL EXPENSE | 1,930 | 1,900 | 2,000 | 100 | 5.3% |
| COURT & RECORD EXPENSE | 1,455 | 900 | 1,000 | 100 | 11.1% |
| CONSULTANT EXPENSE | 12,455 | 4,000 | 15,000 | 11,000 | 275.0% |
| PRINTING BINDING | 2,415 | 3,200 | 3,200 | - | 0.0% |
| PHOTO-BLUEPRINT, ETC | 89 | 100 | 100 | - | 0.0% |
| MINOR EQUIPMENT | 1,577 | - | - | - | |
| OFFICE SUPPLIES | 935 | 100 | 1,000 | 900 | 900.0% |
| POSTAGE & FREIGHT | - | 50 | 50 | - | 0.0% |
| HARDWARE/SOFTWARE | - | 1,000 | 1,500 | 500 | 50.0% |
| OFFICE EQUIPMENT | 1,607 | 500 | - | (500) | -100.0% |
| Total Other Expenses | 28,650 | 14,550 | 26,950 | 12,400 | 85.2% |
| Community Planning Total Expenses | 546,402 | 576,413 | 663,752 | 87,339 | 15.2% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|-----------------------|-----------------------|----------------------------|---------------------------|
| Tax Increment Financing Districts | | | | | |
| WEST BROADWAY - TRANSFER OUT | - | - | 410,000 | 410,000 | 100.0% |
| PARKING LOT - TRANSFER OUT | 24,000 | 24,000 | 46,000 | 22,000 | 91.7% |
| NONPAREIL BLDG - ECON DEVEL GRANT | 29,466 | 30,500 | 30,000 | (500) | -1.6% |
| HUGHES IRON WORKS - ECON DEVEL GRANT | 58,239 | 64,473 | 44,000 | (20,473) | -31.8% |
| MADISON LINDBERG - ECON DEVEL GRANT | 1,681,006 | - | - | - | |
| METRO CROSSING - ECON DEVEL GRANT | 254,636 | 1,541,757 | 1,268,000 | (273,757) | -17.8% |
| PLAYLAND PARK - ECON DEVEL GRANT | 589,701 | 240,000 | 355,000 | 115,000 | 47.9% |
| OLD AIRPORT - ECON DEVEL GRANT | 138,257 | - | - | - | |
| MARKET PLACE - ECON DEVEL GRANT | 68,506 | 650,000 | 600,000 | (50,000) | -7.7% |
| HAWKEYE HEIGHTS - ECON DEVEL GRANT | 23,147 | 136,000 | 120,000 | (16,000) | -11.8% |
| SOUTH MAIN - ECON DEVEL GRANT | - | 73,000 | 140,000 | 67,000 | 91.8% |
| MAC - ECON DEVEL GRANT | 1,521,916 | 1,579,000 | 1,578,997 | (3) | 0.0% |
| BLUFFS NORTHWAY - ECON DEVEL GRANT | - | - | 350,000 | 350,000 | 100.0% |
| FRANKLIN AVE - ECON DEVEL GRANT | - | - | 90,000 | 90,000 | 100.0% |
| CHAPEL RIDGE - ECON DEVEL GRANT | 80,370 | 74,000 | 66,000 | (8,000) | -10.8% |
| Subtotal - TIF Districts | 4,469,244 | 4,412,730 | 5,097,997 | 685,267 | 15.5% |
| BASS PRO - INSURANCE-CASUALTY | - | 24,000 | 24,000 | - | 0.0% |
| BASS PRO - PROPERTY TAX | 1,143,753 | 1,150,000 | 1,010,000 | (140,000) | -12.2% |
| BASS PRO - ECON DEVEL GRANT | - | 100,000 | 100,000 | - | 0.0% |
| BASS PRO - OTHER COST | 3,440 | - | - | - | |
| Subtotal - Bass Pro Shop | 1,147,193 | 1,274,000 | 1,134,000 | (140,000) | -11.0% |
| Tax Increment Financing Districts | | | | | |
| Total Expenses | 5,616,437 | 5,686,730 | 6,231,997 | 545,267 | 9.6% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014</u> <u>Actual</u> | <u>FY 2015</u> <u>Budget</u> | <u>FY 2016</u> <u>Budget</u> | <u>\$ change to</u> <u>Budget</u> | <u>% change to</u> <u>budget</u> |
|--|---------------------------------|---------------------------------|---------------------------------|--------------------------------------|-------------------------------------|
| Community Dev. Block Grant Admin. | | | | | |
| SALARY-REGULAR | 237,258 | 221,138 | 240,323 | 19,185 | 8.7% |
| SALARY-PARTTIME | - | - | - | - | |
| HOLI-VACATION-SICK PAY | 1,737 | - | 1,000 | 1,000 | 100.0% |
| CAR & EQUIPMENT ALLOWANCE | 607 | 510 | 650 | 140 | 27.5% |
| Total Salary and Wages | 239,602 | 221,648 | 241,973 | 20,325 | 9.2% |
| FICA | 17,587 | 16,956 | 18,029 | 1,073 | 6.3% |
| IPERS | 21,299 | 19,748 | 21,046 | 1,298 | 6.6% |
| GROUP INSURANCE | 50,119 | 44,613 | 46,732 | 2,119 | 4.8% |
| LTD INS DISABILITY INS | 1,130 | 1,092 | - | (1,092) | -100.0% |
| WORKERS COMPENSATION | 114 | 84 | 83 | (1) | -1.2% |
| FLEX BENEFIT ADMIN FEE | 41 | - | - | - | |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 90,289 | 82,493 | 85,890 | 3,397 | 4.1% |
| Total Compensation and Benefits | 329,891 | 304,141 | 327,863 | 23,722 | 7.8% |
| DUES-MEMBER-SUBSC | 809 | 700 | 800 | 100 | 14.3% |
| TRAINING EXPENSE | 765 | 850 | 800 | (50) | -5.9% |
| TRAVEL EXPENSE | 676 | 1,200 | 1,200 | - | 0.0% |
| TELEPHONE EXP | - | 600 | 600 | - | 0.0% |
| ADVERTISING EXPENSE | 232 | 200 | 200 | - | 0.0% |
| COURT & RECORD EXPENSE | 153 | 150 | 150 | - | 0.0% |
| CONSULTANT EXPENSE | 168 | - | - | - | |
| PRINTING BINDING | 1,737 | 3,000 | 2,800 | (200) | -6.7% |
| PHOTO-BLUEPRINT, ETC | - | 50 | 50 | - | 0.0% |
| MINOR EQUIPMENT | 1,577 | - | - | - | |
| OFFICE SUPPLIES | 788 | 700 | 800 | 100 | 14.3% |
| POSTAGE & FREIGHT | - | 250 | 100 | (150) | -60.0% |
| OFFICE EQUIPMENT | 500 | 500 | 500 | - | 0.0% |
| Total Other Expenses | 7,404 | 8,200 | 8,000 | (200) | -2.4% |
| Community Dev. Block Grant Admin. | | | | | |
| Total Expenses | 337,296 | 312,341 | 335,863 | 23,522 | 7.5% |
| | | | | | |

| | | | | | |
|--|----------------|----------------|------------------|----------------|---------------|
| Community Dev. Block Grant Proj | | | | | |
| VODEC CENTER | - | - | 26,240 | 26,240 | 100.0% |
| DOMESTIC VIOLENCE | 7,700 | 8,000 | 8,000 | - | 0.0% |
| MICAH HOUSE | 31,165 | 32,000 | 32,000 | - | 0.0% |
| HIST REHAB PROGRAM-HPRP | - | 50,000 | - | (50,000) | -100.0% |
| BRIC | - | 15,000 | 10,000 | (5,000) | -33.3% |
| HABITAT | - | - | - | - | |
| HOUSING DEVELOPMENT FUND | 77,478 | 417,478 | 1,300,000 | 882,522 | 211.4% |
| DBRP | 2,012 | 20,000 | - | (20,000) | -100.0% |
| FHAS | 7,909 | 25,000 | 25,000 | - | 0.0% |
| HEARTLAND HOMES | 10,125 | 11,000 | 11,000 | - | 0.0% |
| POTT CO HOMELESS LINK | - | 15,000 | 15,000 | - | 0.0% |
| NEW VISION CENTER | 32,992 | 32,000 | 32,000 | - | 0.0% |
| Total Other Expenses | 169,382 | 625,478 | 1,459,240 | 833,762 | 133.3% |
| Community Dev. Block Grant Proj | | | | | |
| Total Expenses | 169,382 | 625,478 | 1,459,240 | 833,762 | 133.3% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|-----------------------|-----------------------|----------------------------|---------------------------|
| Housing Rehab. Loan Program | | | | | |
| SALARY-REGULAR | 32,294 | 33,335 | 94,839 | 61,504 | 184.5% |
| HOLI-VACATION-SICK PAY | 819 | 619 | 800 | 181 | 29.2% |
| CAR & EQUIPMENT ALLOWANCE | - | - | - | - | |
| Total Salary and Wages | 33,114 | 33,954 | 95,639 | 61,685 | 181.7% |
| FICA | 2,459 | 2,550 | 7,255 | 4,705 | 184.5% |
| IPERS | 2,981 | 2,977 | 8,469 | 5,492 | 184.5% |
| GROUP INSURANCE | 11,244 | 11,425 | 27,292 | 15,867 | 138.9% |
| LTD INS DISABILITY INS | 154 | 163 | - | (163) | -100.0% |
| WORKERS COMPENSATION | 46 | 38 | 73 | 35 | 92.1% |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 16,883 | 17,153 | 43,090 | 25,937 | 151.2% |
| Total Compensation and Benefits | 49,997 | 51,107 | 138,729 | 87,622 | 171.4% |
| DUES-MEMBER-SUBSC | 30 | 35 | 35 | - | 0.0% |
| TRAINING EXPENSE | 128 | - | 200 | 200 | 100.0% |
| TRAVEL EXPENSE | 16 | - | 400 | 400 | 100.0% |
| EMER REPAIR ACCOUNT | 18,843 | 25,000 | 25,000 | - | 0.0% |
| COURT & RECORD EXPENSE | 112 | 400 | 300 | (100) | -25.0% |
| CONSULTANT EXPENSE | 1,094 | 850 | 850 | - | 0.0% |
| PRINTING BINDING | 129 | 200 | 200 | - | 0.0% |
| REHAB LOANS & GRANTS | - | 300,000 | 172,396 | (127,604) | -42.5% |
| OFFICE SUPPLIES | 527 | 400 | 500 | 100 | 25.0% |
| POSTAGE & FREIGHT | - | 100 | 100 | - | 0.0% |
| Total Other Expenses | 20,878 | 326,985 | 199,981 | (127,004) | -38.8% |
| Housing Rehab. Loan Program Total Expenses | 70,875 | 378,092 | 338,710 | (39,382) | -10.4% |
| | | | | | |

| | | | | | |
|------------------------------------|----------------|----------------|----------------|----------------|--------------|
| Home Program | | | | | |
| HOUSING DEVELOPMENT | 131,848 | 300,000 | 300,000 | - | 0.0% |
| INSURANCE-CASUALTY | 6,449 | 12,000 | 8,000 | (4,000) | -33.3% |
| PAY TO OTHER AGENCIES | 9,148 | 22,000 | 17,000 | (5,000) | -22.7% |
| Total Other Expenses | 147,445 | 334,000 | 325,000 | (9,000) | -2.7% |
| Home Program Total Expenses | 147,445 | 334,000 | 325,000 | (9,000) | -2.7% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|-----------------------|-----------------------|----------------------------|---------------------------|
| Community Development Non-Cap | | | | | |
| ENVIROMENTAL STUDY - TRAINING EXPENSE | - | - | 2,000 | 2,000 | 100.0% |
| ENVIRONMENTAL STUDY - CONSULTANT EXPENSE | 120,547 | - | 148,000 | 148,000 | 100.0% |
| PLANNING STUDY - CONSULTANT EXPENSE | 112,938 | - | - | - | |
| PLANNING STUDY - MISCELLANEOUS CONTRACT | 24,724 | - | - | - | |
| ENVIRONMENTAL STUDY - CLEAR-DEMO & REHAB | - | - | 100,000 | 100,000 | 100.0% |
| HUD LOAN - PAYMENTS PAID | 15,000 | 15,000 | - | (15,000) | -100.0% |
| PLANNING STUDY - MISC OPER SUPPLIES | 1,156 | - | - | - | |
| HUD LOAN - INTEREST PAYMENTS | 3,448 | - | - | - | |
| Total Other Expenses | 277,814 | 15,000 | 250,000 | 235,000 | 1566.7% |
| Community Development Non-Cap | | | | | |
| Total Expenses | 277,814 | 15,000 | 250,000 | 235,000 | 1566.7% |
| | | | | | |
| Lake Manawa SSMID | | | | | |
| MISCELLANEOUS CONTRACT | 124,553 | 125,000 | 125,000 | - | 0.0% |
| Total Other Expenses | 124,553 | 125,000 | 125,000 | - | 0.0% |
| Lake Manawa SSMID | | | | | |
| Total Expenses | 124,553 | 125,000 | 125,000 | - | 0.0% |
| | | | | | |
| Misc. Economic Development | | | | | |
| MISCELLANEOUS CONTRACT | 75,000 | 100,000 | 100,000 | - | 0.0% |
| Misc. Economic Development | | | | | |
| Total Expenses | 75,000 | 100,000 | 100,000 | - | 0.0% |
| | | | | | |
| Community Development Non-Capital & Lake Manawa | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Mayor's Office | | | | | |
| SALARY-REGULAR | 172,173 | 169,144 | 235,850 | 66,706 | 39.4% |
| SALARY-PARTTIME | 2,096 | - | - | - | |
| HOLI-VACATION-SICK PAY | 1,446 | 263 | 300 | 37 | 14.1% |
| CAR & EQUIPMENT ALLOWANCE | 200 | - | 650 | 650 | 100.0% |
| Total Salary and Wages | 175,915 | 169,407 | 236,800 | 67,393 | 39.8% |
| FICA | 13,249 | 12,940 | 18,092 | 5,152 | 39.8% |
| IPERS | 14,318 | 15,105 | 21,119 | 6,014 | 39.8% |
| GROUP INSURANCE | 24,951 | 33,937 | 17,308 | (16,629) | -49.0% |
| LTD INS DISABILITY INS | 755 | 770 | - | (770) | -100.0% |
| WORKERS COMPENSATION | 76 | 25 | 63 | 38 | 152.0% |
| UNEMPLOYMENT COMPENSATION | 4,080 | - | - | - | |
| MIILEAGE REIMBURSEMENT | 26 | - | 100 | 100 | 100.0% |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 57,455 | 62,777 | 56,683 | (6,094) | -9.7% |
| Total Compensation and Benefits | 233,370 | 232,184 | 293,482 | 61,298 | 26.4% |
| DUES-MEMBER-SUBSC | 451 | 1,100 | 1,000 | (100) | -9.1% |
| TRAINING EXPENSE | - | 100 | 1,500 | 1,400 | 1400.0% |
| TRAVEL EXPENSE | 4,264 | 1,300 | 5,000 | 3,700 | 284.6% |
| TELEPHONE EXP | 2,295 | 1,200 | 1,500 | 300 | 25.0% |
| PRINTING BINDING | - | - | 250 | 250 | 100.0% |
| CONSULTANT EXPENSE | - | - | 40,000 | 40,000 | 100.0% |
| OFFICE SUPPLIES | 765 | 150 | 1,000 | 850 | 566.7% |
| MISC OPER SUPPLIES | 218 | 250 | 500 | 250 | 100.0% |
| SCIENTIFIC & MED SUPP | - | - | - | - | |
| FURNITURE & FIXTURES | 4,732 | - | - | - | |
| OFFICE EQUIPMENT | 4,231 | - | - | - | |
| Total Other Expenses | 16,955 | 4,100 | 50,750 | 46,650 | 1137.8% |
| Mayor's Office Total Expenses | 250,325 | 236,284 | 344,232 | 107,948 | 45.7% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Purchasing | | | | | |
| SALARY-REGULAR | 55,765 | 67,448 | 69,899 | 2,451 | 3.6% |
| HOLI-VACATION-SICK PAY | 4,166 | 5,207 | 5,000 | (207) | -4.0% |
| CAR & EQUIPMENT ALLOWANCE | - | - | 650 | 650 | 100.0% |
| Total Salary and Wages | 59,931 | 72,655 | 75,549 | 2,894 | 4.0% |
| FICA | 4,848 | 6,023 | 5,347 | (676) | -11.2% |
| IPERS | 6,454 | 7,818 | 6,242 | (1,576) | -20.2% |
| GROUP INSURANCE | 252 | - | 7,569 | 7,569 | 100.0% |
| LTD INS DISABILITY INS | 475 | - | - | - | |
| WORKERS COMPENSATION | 153 | - | - | - | |
| MISC EMPLOYEE BENEFITS | 660 | - | - | - | |
| Total Payroll Tax and Benefits | 12,841 | 13,841 | 19,158 | 5,317 | 38.4% |
| Total Compensation and Benefits | 72,772 | 86,496 | 94,706 | 8,210 | 9.5% |
| DUES-MEMBER-SUBSC | | | 300 | 300 | 100.0% |
| TRAINING EXPENSE | | | 1,000 | 1,000 | 100.0% |
| TRAVEL EXPENSE | 75 | - | 1,000 | 1,000 | 100.0% |
| PRINTING BINDING | - | - | - | - | |
| OFFICE SUPPLIES | - | - | 400 | 400 | 100.0% |
| Total Other Expenses | 75 | - | 2,700 | 2,400 | 100.0% |
| Purchasing Total Expenses | 72,848 | 86,496 | 97,406 | 10,910 | 12.6% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| AUDITOR | | | | | |
| SALARY-REGULAR | - | - | 75,544 | 75,544 | 100.0% |
| Total Salary and Wages | - | - | 75,544 | 75,544 | 100.0% |
| FICA | - | - | 5,779 | 5,779 | 100.0% |
| IPERS | - | - | 6,746 | 6,746 | 100.0% |
| GROUP INSURANCE | - | - | 18,330 | 18,330 | 100.0% |
| Total Payroll Tax and Benefits | - | - | 30,855 | 30,855 | 100.0% |
| Total Compensation and Benefits | - | - | 106,399 | 106,399 | 100.0% |
| DUES-MEMBER-SUBSC | - | - | 300 | 300 | 100.0% |
| TRAINING EXPENSE | - | - | 750 | 750 | 100.0% |
| TRAVEL EXPENSE | - | - | 1,500 | 1,500 | 100.0% |
| OFFICE SUPPLIES | - | - | 150 | 150 | 100.0% |
| Total Other Expenses | - | - | 2,700 | 2,700 | 100.0% |
| AUDITOR | | | | | |
| Total Expenses | - | - | 109,099 | 109,099 | 100.0% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| City Council | | | | | |
| SALARY-PARTTIME | 36,000 | 36,000 | 44,750 | 8,750 | 24.3% |
| Total Salary and Wages | 36,000 | 36,000 | 44,750 | 8,750 | 24.3% |
| FICA | 1,192 | 2,754 | 3,423 | 669 | 24.3% |
| IPERS | 1,929 | 3,215 | 2,398 | (817) | -25.4% |
| Total Payroll Tax and Benefits | 3,120 | 5,969 | 5,821 | (148) | -2.5% |
| Total Compensation and Benefits | 39,120 | 41,969 | 50,571 | 8,602 | 20.5% |
| DUES-MEMBER-SUBSC | 15,922 | 10,000 | 17,000 | 7,000 | 70.0% |
| TRAVEL EXPENSE | 1,592 | 2,500 | 2,500 | - | 0.0% |
| ADVERTISING EXPENSE | 14,748 | 15,000 | - | (15,000) | -100.0% |
| COURT & RECORD EXPENSE | 1,484 | 2,500 | - | (2,500) | -100.0% |
| PRINTING BINDING | 1,606 | - | - | - | |
| HARDWARE/SOFTWARE | 1,335 | - | - | - | |
| Total Other Expenses | 36,687 | 30,000 | 19,500 | (10,500) | -35.0% |
| City Council | | | | | |
| Total Expenses | 75,808 | 71,969 | 70,071 | (1,898) | -2.6% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| City Clerk | | | | | |
| SALARY-REGULAR | 124,782 | 130,751 | 133,627 | 2,876 | 2.2% |
| HOLI-VACATION-SICK PAY | 587 | 281 | 400 | 119 | 42.3% |
| FOOD ALLOWANCE | - | - | - | - | |
| Total Salary and Wages | 125,369 | 131,032 | 134,027 | 2,995 | 2.3% |
| FICA | 9,008 | 10,003 | 10,222 | 219 | 2.2% |
| IPERS | 11,142 | 11,676 | 11,933 | 257 | 2.2% |
| GROUP INSURANCE | 35,426 | 34,792 | 34,942 | 150 | 0.4% |
| LTD INS DISABILITY INS | 595 | 569 | - | (569) | -100.0% |
| WORKERS COMPENSATION | 60 | 45 | 80 | 35 | 77.8% |
| UNEMPLOYMENT COMPENSATION | - | - | - | - | |
| FLEX BENEFIT ADMIN FEE | 108 | - | - | - | |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 56,338 | 57,085 | 57,177 | 92 | 0.2% |
| Total Compensation and Benefits | 181,707 | 188,117 | 191,204 | 3,087 | 1.6% |
| DUES-MEMBER-SUBSC | 310 | 120 | 160 | 40 | 33.3% |
| TRAINING EXPENSE | 980 | 1,500 | 1,500 | - | 0.0% |
| TRAVEL EXPENSE | 736 | 700 | 1,500 | 800 | 114.3% |
| ADVERTISING EXPENSE | - | - | 15,000 | 15,000 | 100.0% |
| COURT & RECORD EXPENSE | - | - | 2,500 | 2,500 | 100.0% |
| ELECTION EXPENSE | 62,938 | - | 50,000 | 50,000 | 100.0% |
| PRINTING BINDING | 1,495 | 1,000 | 1,000 | - | 0.0% |
| CONTRACT LABOR | 717 | 5,000 | 1,500 | (3,500) | -70.0% |
| OFFICE SUPPLIES | 617 | 2,000 | 200 | (1,800) | -90.0% |
| MISC OPER SUPPLIES | 779 | - | - | - | |
| OFFICE EQUIPMENT | - | - | - | - | |
| Total Other Expenses | 68,573 | 10,320 | 73,360 | 63,040 | 610.9% |
| City Clerk | | | | | |
| Total Expenses | 250,280 | 198,437 | 264,564 | 66,127 | 33.3% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|-----------------------------|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Civil Service | | | | | |
| CONSULTANT EXPENSE | 9,993 | - | - | - | |
| CONSULTANT EXPENSE | - | 14,000 | 10,000 | (4,000) | -28.6% |
| OFFICE SUPPLIES | - | 500 | - | (500) | -100.0% |
| Total Other Expenses | 9,993 | 14,500 | 10,000 | (4,500) | -31.0% |
| Civil Service | | | | | |
| Total Expenses | 9,993 | 14,500 | 10,000 | (4,500) | -31.0% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|-----------------------|-----------------------|----------------------------|---------------------------|
| Human Resources | | | | | |
| SALARY-REGULAR | 196,994 | 231,114 | 233,290 | 2,176 | 0.9% |
| HOLI-VACATION-SICK PAY | 19,585 | 1,750 | 1,800 | 50 | 2.9% |
| CAR & EQUIPMENT ALLOWANCE | - | - | 1,300 | 1,300 | 100.0% |
| Total Salary and Wages | 216,579 | 232,864 | 236,390 | 3,526 | 1.5% |
| FICA | 16,161 | 17,749 | 17,946 | 197 | 1.1% |
| IPERS | 17,128 | 20,719 | 20,949 | 230 | 1.1% |
| GROUP INSURANCE | 38,615 | 49,184 | 44,308 | (4,876) | -9.9% |
| LTD INS DISABILITY INS | 849 | 1,079 | - | (1,079) | -100.0% |
| WORKERS COMPENSATION | 113 | 84 | 452 | 368 | 438.1% |
| FLEX BENEFIT ADMIN FEE | 108 | - | - | - | |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 72,973 | 88,815 | 83,655 | (5,160) | -5.8% |
| Total Compensation and Benefits | 289,552 | 321,679 | 320,045 | (1,634) | -0.5% |
| DUES-MEMBER-SUBSC | 3,609 | 4,100 | 4,100 | - | 0.0% |
| TRAINING EXPENSE | - | 1,900 | 1,900 | - | 0.0% |
| TRAVEL EXPENSE | 573 | 1,500 | 1,500 | - | 0.0% |
| ADVERTISING EXPENSE | 15,848 | 9,000 | 9,000 | - | 0.0% |
| CONSULTANT EXPENSE | 3,878 | 9,500 | 9,500 | - | 0.0% |
| PRINTING BINDING | 2,000 | 850 | 850 | - | 0.0% |
| MINOR EQUIPMENT | - | 350 | 350 | - | 0.0% |
| OFFICE SUPPLIES | 926 | 900 | 900 | - | 0.0% |
| DATA PROCSSING SUPPLIES | 464 | 300 | 300 | - | 0.0% |
| MISC OPER SUPPLIES | - | 100 | 100 | - | 0.0% |
| REPAIR EQIP SMALL TOOL | 486 | 400 | 400 | - | 0.0% |
| Total Other Expenses | 27,783 | 28,900 | 28,900 | - | 0.0% |
| Human Resources | | | | | |
| Total Expenses | 317,335 | 350,579 | 348,945 | (1,634) | -0.5% |

| | | | | | |
|--|-----------------|----------|-------------|-------------|--------|
| Cost of Insurance Coverage | | | | | |
| CONSULTANT EXPENSE | 500 | - | - | - | |
| FLEX ADMIN EXPENSE | 4,496 | - | 5,183 | 5,183 | 100.0% |
| FLEX ADMIN EMPLR CONTRIBUTIONS | (4,527) | - | (5,183) | (5,183) | |
| HEALTH INSURANCE EXPENSE | 7,142,516 | - | 8,104,886 | 8,104,886 | 100.0% |
| LIFE INSURANCE EXPENSE | 186,462 | - | - | - | |
| INS-EMPLOYER CONTRIBUTION | (6,940,898) | - | (7,309,310) | (7,309,310) | |
| INS-EMP PR DEDS & CASH CONTR | (694,053) | - | (795,576) | (795,576) | |
| OPTICAL INS EXPENSE | 79,921 | - | - | - | |
| FLEX-EMPLOYEE CASH CONTRIB | - | - | - | - | |
| DENTAL INS EXPENSE | 353,829 | - | - | - | |
| EMP ASSIST PROG EXPENSE | 17,227 | - | - | - | |
| LONG TERM DISABILITY INS | 71 | - | - | - | |
| SUPPLEMENTAL LIFE-EMPLE DEDS | (158,084) | - | - | - | |
| Group Insurance Expense Total | (12,540) | - | - | - | |
| Net (Cost) of Employee Benefits | (12,540) | - | - | - | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Finance | | | | | |
| SALARY-REGULAR | 371,816 | 418,123 | 493,428 | 75,305 | 18.0% |
| SALARY-OVERTIME | - | - | - | - | |
| HOLI-VACATION-SICK PAY | 3,821 | 2,811 | 2,800 | (11) | -0.4% |
| CAR & EQUIPMENT ALLOWANCE | - | - | 650 | 650 | 100.0% |
| Total Salary and Wages | 375,638 | 420,934 | 496,878 | 75,944 | 18.0% |
| FICA | 27,485 | 31,986 | 37,797 | 5,811 | 18.2% |
| IPERS | 33,305 | 37,338 | 44,121 | 6,783 | 18.2% |
| GROUP INSURANCE | 81,435 | 98,881 | 104,156 | 5,275 | 5.3% |
| LTD INS DISABILITY INS | 1,781 | 1,649 | - | (1,649) | -100.0% |
| WORKERS COMPENSATION | 351 | 268 | 347 | 79 | 29.5% |
| FLEX BENEFIT ADMIN FEE | 176 | - | - | - | |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 144,532 | 170,122 | 186,422 | 16,300 | 9.6% |
| Total Compensation and Benefits | 520,170 | 591,056 | 683,300 | 92,244 | 15.6% |
| DUES-MEMBER-SUBSC | 1,647 | 1,500 | 1,500 | - | 0.0% |
| TRAINING EXPENSE | 1,008 | 4,000 | 4,000 | - | 0.0% |
| TRAVEL EXPENSE | 4,764 | 2,500 | 2,500 | - | 0.0% |
| UTILITIES-ELECTRIC | - | - | - | - | |
| BLDG & GRDS MAINT SUPP | - | - | - | - | |
| CONSULTANT EXPENSE | 89 | 52,500 | - | (52,500) | -100.0% |
| PRINTING BINDING | 387 | 1,500 | 1,500 | - | 0.0% |
| MISCELLANEOUS CONTRACT | 96,547 | - | - | - | |
| MINOR EQUIPMENT | - | - | - | - | |
| OFFICE SUPPLIES | 4,274 | 1,000 | 1,000 | - | 0.0% |
| DATA PROCSSING SUPPLIES | 322 | 2,500 | 2,500 | - | 0.0% |
| MISC OPER SUPPLIES | 1,191 | - | - | - | |
| FURNITURE & FIXTURES | - | - | - | - | |
| HARDWARE/SOFTWARE | 350 | 2,500 | 2,500 | - | 0.0% |
| Total Other Expenses | 110,580 | 68,000 | 15,500 | (52,500) | -77.2% |
| Finance | | | | | |
| Total Expenses | 630,750 | 659,056 | 698,800 | 39,744 | 6.0% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Treasury | | | | | |
| SALARY-REGULAR | 222,361 | 283,252 | 188,186 | (95,066) | -33.6% |
| SALARY-PARTTIME | 16,731 | - | 19,122 | 19,122 | 100.0% |
| SALARY-OVERTIME | - | - | - | - | |
| HOLI-VACATION-SICK PAY | 847 | 914 | 1,000 | 86 | 9.4% |
| Total Salary and Wages | 239,939 | 284,166 | 208,308 | (75,858) | -26.7% |
| FICA | 17,665 | 21,669 | 15,859 | (5,810) | -26.8% |
| IPERS | 21,379 | 25,294 | 18,513 | (6,781) | -26.8% |
| GROUP INSURANCE | 66,616 | 74,094 | 52,035 | (22,059) | -29.8% |
| LTD INS DISABILITY INS | 1,067 | 1,078 | - | (1,078) | -100.0% |
| WORKERS COMPENSATION | - | - | - | - | |
| FLEX BENEFIT ADMIN FEE | 54 | - | - | - | |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 106,781 | 122,135 | 86,406 | (35,729) | -29.3% |
| Total Compensation and Benefits | 346,720 | 406,301 | 294,715 | (111,586) | -27.5% |
| TRAINING EXPENSE | - | 250 | - | (250) | -100.0% |
| TRAVEL EXPENSE | - | 1,250 | - | (1,250) | -100.0% |
| CONSULTANT EXPENSE | - | - | - | - | |
| PRINTING BINDING | - | 2,000 | 1,000 | (1,000) | -50.0% |
| CONTRACT LABOR | 9,733 | - | - | - | |
| OFFICE SUPPLIES | 533 | 1,500 | 1,500 | - | 0.0% |
| DATA PROCSSING SUPPLIES | - | - | 400 | 400 | 100.0% |
| REPAIR EQIP SMALL TOOL | - | - | - | - | |
| HARDWARE/SOFTWARE | - | - | 5,600 | 5,600 | 100.0% |
| OFFICE EQUIPMENT | 1,580 | - | 1,500 | 1,500 | 100.0% |
| Total Other Expenses | 11,846 | 5,000 | 10,000 | 5,000 | 100.0% |
| Treasury | | | | | |
| Total Expenses | 358,565 | 411,301 | 304,715 | (106,586) | -25.9% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Information Technology | | | | | |
| SALARY-REGULAR | 465,671 | 564,849 | 740,472 | 175,623 | 31.1% |
| HOLI-VACATION-SICK PAY | 4,530 | 5,062 | 4,758 | (304) | -6.0% |
| CAR & EQUIPMENT ALLOWANCE | 2,350 | 2,968 | 4,290 | 1,322 | 44.5% |
| Total Salary and Wages | 472,551 | 572,879 | 749,520 | 176,641 | 30.8% |
| FICA | 34,871 | 43,379 | 56,974 | 13,595 | 31.3% |
| IPERS | 41,803 | 50,443 | 66,507 | 16,064 | 31.8% |
| GROUP INSURANCE | 105,098 | 120,630 | 153,894 | 33,264 | 27.6% |
| LTD INS DISABILITY INS | 2,227 | 2,178 | - | (2,178) | -100.0% |
| WORKERS COMPENSATION | 225 | 171 | 283 | 112 | 65.5% |
| FLEX BENEFIT ADMIN FEE | 162 | - | - | - | |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 184,386 | 216,801 | 277,659 | 60,858 | 28.1% |
| Total Compensation and Benefits | 656,936 | 789,680 | 1,027,178 | 237,498 | 30.1% |
| DUES-MEMBER-SUBSC | - | 150 | 150 | - | 0.0% |
| TRAINING EXPENSE | 1,057 | 2,000 | 22,750 | 20,750 | 1037.5% |
| TRAVEL EXPENSE | 725 | 2,500 | 7,583 | 5,083 | 203.3% |
| CONSULTANT EXPENSE | - | - | 24,000 | 24,000 | 100.0% |
| MISCELLANEOUS CONTRACT | 265,274 | 247,900 | 285,085 | 37,185 | 15.0% |
| MINOR EQUIPMENT | 146 | 150 | 10,000 | 9,850 | 6566.7% |
| OFFICE SUPPLIES | 279 | 400 | 400 | - | 0.0% |
| DATA PROCSSING SUPPLIES | 1,785 | 6,000 | 3,000 | (3,000) | -50.0% |
| MISC OPER SUPPLIES | 637 | 200 | - | (200) | -100.0% |
| REPAIR EQIP SMALL TOOL | - | 175 | - | (175) | -100.0% |
| HARDWARE/SOFTWARE | 89,513 | 572,000 | 722,018 | 150,018 | 26.2% |
| Total Other Expenses | 359,416 | 831,475 | 1,074,986 | 243,511 | 29.3% |
| Information Technology Total Expenses | 1,016,352 | 1,621,155 | 2,102,164 | 481,009 | 29.7% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Human Relations | | | | | |
| SALARY-REGULAR | 103,884 | 132,312 | 88,946 | (43,366) | -32.8% |
| HOLI-VACATION-SICK PAY | 969 | - | - | - | |
| Total Salary and Wages | 104,853 | 132,312 | 88,946 | (43,366) | -32.8% |
| FICA | 7,516 | 10,140 | 6,814 | (3,326) | -32.8% |
| IPERS | 9,090 | 11,815 | 7,954 | (3,861) | -32.7% |
| GROUP INSURANCE | 9,539 | 6,787 | 10,881 | 4,094 | 60.3% |
| LTD INS DISABILITY INS | 438 | 562 | - | (562) | -100.0% |
| WORKERS COMPENSATION | 38 | 36 | 54 | 18 | 50.0% |
| FLEX BENEFIT ADMIN FEE | 44 | - | - | - | |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 26,665 | 29,340 | 25,704 | (3,636) | -12.4% |
| Total Compensation and Benefits | 131,518 | 161,652 | 114,650 | (47,002) | -29.1% |
| DUES-MEMBER-SUBSC | - | 250 | 400 | 150 | 60.0% |
| TRAINING EXPENSE | 114 | 1,500 | 1,500 | - | 0.0% |
| TRAVEL EXPENSE | 293 | 1,000 | 1,000 | - | 0.0% |
| ADVERTISING EXPENSE | - | 250 | 200 | (50) | -20.0% |
| COURT & RECORD EXPENSE | - | - | - | - | |
| CONSULTANT EXPENSE | 100 | 1,500 | 1,000 | (500) | -33.3% |
| PRINTING BINDING | 31 | 100 | 100 | - | 0.0% |
| OFFICE SUPPLIES | 60 | 250 | 250 | - | 0.0% |
| DATA PROCSSING SUPPLIES | - | 350 | 350 | - | 0.0% |
| MISC OPER SUPPLIES | - | 200 | 200 | - | 0.0% |
| Total Other Expenses | 598 | 5,400 | 5,000 | (400) | -7.4% |
| Human Relations Total Expenses | 132,116 | 167,052 | 119,650 | (47,402) | -28.4% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| City Attorney | | | | | |
| SALARY-REGULAR | 190,399 | 170,412 | 210,136 | 39,724 | 23.3% |
| HOLI-VACATION-SICK PAY | 2,957 | 7,783 | 4,630 | (3,153) | -40.5% |
| CAR & EQUIPMENT ALLOWANCE | 554 | 540 | 390 | (150) | -27.8% |
| Total Salary and Wages | 193,910 | 178,735 | 215,156 | 36,421 | 20.4% |
| FICA | 14,062 | 13,059 | 16,105 | 3,046 | 23.3% |
| IPERS | 17,193 | 15,218 | 18,800 | 3,582 | 23.5% |
| GROUP INSURANCE | 45,478 | 46,567 | 44,458 | (2,109) | -4.5% |
| LTD INS DISABILITY INS | 884 | 759 | - | (759) | -100.0% |
| WORKERS COMPENSATION | 85 | 59 | 109 | 50 | 84.7% |
| Total Payroll Tax and Benefits | 77,728 | 75,662 | 79,472 | 3,810 | 5.0% |
| Total Compensation and Benefits | 271,638 | 254,397 | 294,628 | 40,231 | 15.8% |
| DUES-MEMBER-SUBSC | 8,729 | 9,000 | 10,000 | 1,000 | 11.1% |
| TRAINING EXPENSE | 1,114 | 1,000 | 1,500 | 500 | 50.0% |
| TRAVEL EXPENSE | 2,215 | 2,500 | 2,500 | - | 0.0% |
| TELEPHONE EXP | 516 | 450 | 700 | 250 | 55.6% |
| COURT & RECORD EXPENSE | 7,339 | 13,000 | 12,000 | (1,000) | -7.7% |
| CONSULTANT EXPENSE | - | 4,000 | 4,000 | - | 0.0% |
| ATTORNEY FEES | - | - | - | - | |
| PRINTING BINDING | 721 | 750 | 800 | 50 | 6.7% |
| PHOTO-BLUEPRINT, ETC | - | 300 | 300 | - | 0.0% |
| MISCELLANEOUS CONTRACT | - | 500 | 500 | - | 0.0% |
| CONTRACT LABOR | - | - | - | - | |
| OFFICE SUPPLIES | 875 | 1,000 | 1,000 | - | 0.0% |
| MISC OPER SUPPLIES | - | 650 | 650 | - | 0.0% |
| FURNITURE & FIXTURES | 60 | - | 500 | 500 | 100.0% |
| HARDWARE/SOFTWARE | 200 | - | 500 | 500 | 100.0% |
| OFFICE EQUIPMENT | 181 | - | 200 | 200 | 100.0% |
| Total Other Expenses | 21,949 | 33,150 | 35,150 | 2,000 | 6.0% |
| City Attorney Total Expenses | 293,587 | 287,547 | 329,778 | 42,231 | 14.7% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Insurance and Liability | | | | | |
| SALARY-REGULAR | 267,723 | 248,972 | 254,541 | 5,569 | 2.2% |
| HOLI-VACATION-SICK PAY | 7,121 | 2,436 | 5,000 | 2,564 | 105.3% |
| CAR & EQUIPMENT ALLOWANCE | 208 | 446 | 585 | 139 | 31.2% |
| Total Salary and Wages | 275,052 | 251,854 | 260,126 | 8,272 | 3.3% |
| FICA | 20,196 | 19,080 | 19,531 | 451 | 2.4% |
| IPERS | 23,036 | 22,233 | 22,799 | 566 | 2.5% |
| GROUP INSURANCE | 35,892 | 12,509 | 47,594 | 35,085 | 280.5% |
| LTD INS DISABILITY INS | 1,148 | 1,108 | - | (1,108) | -100.0% |
| WORKERS COMPENSATION | 2,509 | 805 | 1,158 | 353 | 43.9% |
| FLEX BENEFIT ADMIN FEE | 59 | - | - | - | |
| MILEAGE REIMBURSEMENT | 178 | - | - | - | |
| Total Payroll Tax and Benefits | 83,018 | 55,735 | 91,082 | 35,347 | 63.4% |
| Total Compensation and Benefits | 358,070 | 307,589 | 351,208 | 43,619 | 14.2% |
| DUES-MEMBER-SUBSC | 1,402 | 1,500 | 2,000 | 500 | 33.3% |
| TRAINING EXPENSE | 495 | 2,500 | 2,800 | 300 | 12.0% |
| TRAVEL EXPENSE | 40,086 | 2,500 | 2,800 | 300 | 12.0% |
| COURT & RECORD EXPENSE | 1,282 | 7,500 | 7,500 | - | 0.0% |
| DAMAGE CLAIMS EXPENSE | 74,615 | 85,000 | 95,000 | 10,000 | 11.8% |
| HARRINGTON MCGHEE SETTLEMENT | 2,300,000 | 528,571 | 528,571 | - | 0.0% |
| CONSULTANT EXPENSE | 16,336 | 7,500 | 7,500 | - | 0.0% |
| INSURANCE-CASUALTY | 405,717 | 412,518 | 415,000 | 2,482 | 0.6% |
| INSURANCE-TORT LIAB | 282,896 | 269,027 | 270,000 | 973 | 0.4% |
| ATTORNEY FEES | 149,594 | 75,000 | 50,000 | (25,000) | -33.3% |
| PAY TO OTHER AGENCIES | - | - | - | - | |
| PRINTING BINDING | 361 | 500 | 500 | - | 0.0% |
| PHOTO-BLUEPRINT, ETC | - | - | - | - | |
| OFFICE SUPPLIES | - | 250 | 250 | - | 0.0% |
| DATA PROC SUPPLIES | 999 | 250 | 250 | - | 0.0% |
| MISC OPER SUPPLIES | - | 100 | 100 | - | 0.0% |
| POSTAGE & FREIGHT | 22 | 250 | 250 | - | 0.0% |
| OFFICE EQUIPMENT | - | 2,500 | 2,500 | - | 0.0% |
| U.P. - OTHER CAPITAL EQUIPMENT | - | - | - | - | |
| Total Other Expenses | 3,273,805 | 1,395,466 | 1,385,021 | (10,445) | -0.7% |
| Insurance and Liability Total Expenses | 3,631,876 | 1,703,055 | 1,736,229 | 33,174 | 1.9% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Levee Maintenance | | | | | |
| SALARY-REGULAR | 26,820 | 26,948 | 28,049 | 1,101 | 4.1% |
| SALARY-OVERTIME | - | - | - | - | |
| WEARING APPAREL | - | - | - | - | |
| FOOD ALLOWANCE | - | - | - | - | |
| Total Salary and Wages | 26,820 | 26,948 | 28,049 | 1,101 | 4.1% |
| FICA | 1,974 | 2,062 | 2,124 | 62 | 3.0% |
| IPERS | 2,403 | 2,406 | 2,480 | 74 | 3.1% |
| GROUP INSURANCE | 9,996 | 10,472 | 10,080 | (392) | -3.7% |
| LTD INS DISABILITY INS | 122 | 121 | - | (121) | -100.0% |
| WORKERS COMPENSATION | 436 | 101 | 2,547 | 2,446 | 2421.8% |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 14,931 | 15,162 | 17,231 | 2,069 | 13.6% |
| Total Compensation and Benefits | 41,750 | 42,110 | 45,281 | 3,171 | 7.5% |
| BLDG & GRDS MAINT SUPP | - | - | - | - | |
| MISCELLANEOUS CONTRACT | 24,028 | 50,000 | 50,000 | - | 0.0% |
| CONTRACT LABOR | 6,882 | 8,000 | 8,000 | - | 0.0% |
| MINOR EQUIPMENT | - | 33,000 | - | (33,000) | -100.0% |
| MISC OPER SUPPLIES | 926 | 1,000 | 1,000 | - | 0.0% |
| Total Other Expenses | 31,835 | 92,000 | 59,000 | (33,000) | -35.9% |
| Levee Maintenance Total Expenses | 73,586 | 134,110 | 104,281 | (29,829) | -22.2% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Building Inspections | | | | | |
| SALARY-REGULAR | 442,036 | 459,538 | 627,661 | 168,123 | 36.6% |
| SALARY-OVERTIME | 486 | - | - | - | |
| WEARING APPAREL | - | 1,400 | 1,400 | - | 0.0% |
| FOOD ALLOWANCE | 70 | 35 | 100 | 65 | 185.7% |
| CAR & EQUIPMENT ALLOWANCE | 3,040 | 3,050 | 4,290 | 1,240 | 40.7% |
| Total Salary and Wages | 445,633 | 464,023 | 633,451 | 169,428 | 36.5% |
| FICA | 33,023 | 35,388 | 48,344 | 12,956 | 36.6% |
| IPERS | 39,327 | 41,037 | 56,433 | 15,396 | 37.5% |
| GROUP INSURANCE | 113,775 | 121,372 | 154,222 | 32,850 | 27.1% |
| LTD INS DISABILITY INS | 2,114 | 2,033 | - | (2,033) | -100.0% |
| WORKERS COMPENSATION | 9,783 | 8,733 | 11,122 | 2,389 | 27.4% |
| FLEX BENEFIT ADMIN FEE | 54 | - | - | - | |
| Total Payroll Tax and Benefits | 198,076 | 208,563 | 270,122 | 61,559 | 29.5% |
| Total Compensation and Benefits | 643,708 | 672,586 | 903,572 | 230,986 | 34.3% |
| DUES-MEMBER-SUBSC | 1,452 | 1,100 | 1,300 | 200 | 18.2% |
| TRAINING EXPENSE | 250 | 3,000 | 6,000 | 3,000 | 100.0% |
| TRAVEL EXPENSE | 341 | 3,500 | 4,500 | 1,000 | 28.6% |
| TELEPHONE EXP | - | 350 | 350 | - | 0.0% |
| PRINTING BINDING | 1,687 | 3,000 | 4,500 | 1,500 | 50.0% |
| MISCELLANEOUS CONTRACT | 3,431 | 17,000 | 6,600 | (10,400) | -61.2% |
| CONTRACT LABOR | 3,868 | - | - | - | |
| BOOKS | 522 | 3,200 | 4,000 | 800 | 25.0% |
| MINOR EQUIPMENT | 21 | 800 | 1,200 | 400 | 50.0% |
| OFFICE SUPPLIES | 1,341 | 3,500 | 4,500 | 1,000 | 28.6% |
| DATA PROCSSING SUPPLIES | 890 | 2,500 | 3,000 | 500 | 20.0% |
| MISC OPER SUPPLIES | 73 | 500 | 500 | - | 0.0% |
| REPAIR EQIP SMALL TOOL | 205 | 200 | 400 | 200 | 100.0% |
| SCIENTIFIC & MED SUPP | - | 200 | 600 | 400 | 200.0% |
| AUTOMOTIVE EQUIPMENT | - | 28,000 | 58,000 | 30,000 | 107.1% |
| HARDWARE/SOFTWARE | 20 | 10,000 | 13,000 | 3,000 | 30.0% |
| OFFICE EQUIPMENT | 3,407 | 5,000 | 13,500 | 8,500 | 170.0% |
| Total Other Expenses | 17,508 | 81,850 | 121,950 | 40,100 | 49.0% |
| Building Inspections Total Expenses | 661,216 | 754,436 | 1,025,522 | 271,086 | 35.9% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Public Works - Admin - General Fund | | | | | |
| SALARY-REGULAR | 124,750 | 128,160 | 127,439 | (721) | -0.6% |
| SALARIES-OVERTIME | - | - | - | - | |
| Total Salary and Wages | 124,750 | 128,160 | 127,439 | (721) | -0.6% |
| FICA | 9,075 | 9,837 | 9,783 | (54) | -0.6% |
| IPERS | 10,923 | 11,445 | 11,420 | (25) | -0.2% |
| GROUP INSURANCE | 24,639 | 20,027 | 26,520 | 6,493 | 32.4% |
| LTD INS DISABILITY INS | 584 | 577 | - | (577) | -100.0% |
| WORKERS COMPENSATION | 62 | 46 | 75 | 29 | 63.0% |
| FLEX BENEFIT ADMIN FEE | 54 | - | - | - | |
| Total Payroll Tax and Benefits | 45,337 | 41,932 | 47,798 | 5,866 | 14.0% |
| Total Compensation and Benefits | 170,087 | 170,092 | 175,236 | 5,144 | 3.0% |
| CONSULTANT EXPENSE | 924 | - | - | - | |
| Total Other Expenses | 924 | - | - | - | |
| Public Works - Admin - General Fund | | | | | |
| Total Expenses | 171,011 | 170,092 | 175,236 | 5,144 | 3.0% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Parking Lot Maintenance | | | | | |
| SALARY-REGULAR | 53,530 | 54,623 | 55,949 | 1,326 | 2.4% |
| SALARY-OVERTIME | 1,345 | - | 500 | 500 | 100.0% |
| WEARING APPAREL | 54 | - | 100 | 100 | 100.0% |
| FOOD ALLOWANCE | 8 | - | - | - | |
| Total Salary and Wages | 54,936 | 54,623 | 56,549 | 1,926 | 3.5% |
| FICA | 4,041 | 4,179 | 4,280 | 101 | 2.4% |
| IPERS | 4,874 | 4,878 | 4,996 | 118 | 2.4% |
| GROUP INSURANCE | 16,687 | 16,968 | 16,504 | (464) | -2.7% |
| LTD INS DISABILITY INS | 249 | 244 | - | (244) | -100.0% |
| WORKERS COMPENSATION | 292 | 223 | 275 | 52 | 23.3% |
| Total Payroll Tax and Benefits | 26,143 | 26,492 | 26,056 | (436) | -1.6% |
| Total Compensation and Benefits | 81,079 | 81,115 | 82,605 | 1,490 | 1.8% |
| TRAINING EXPENSE | - | - | - | - | |
| UTILITIES-ELECTRIC | 600 | 730 | 730 | - | 0.0% |
| BLDG & GRDS MAINT SUPP | 598 | - | - | - | |
| PRINTING BINDING | 257 | 300 | 300 | - | 0.0% |
| MISCELLANEOUS CONTRACT | 4,874 | 5,000 | 5,000 | - | 0.0% |
| MINOR EQUIPMENT | 5,170 | 5,200 | 5,200 | - | 0.0% |
| MISC OPER SUPPLIES | 3,743 | 5,000 | 5,000 | - | 0.0% |
| Total Other Expenses | 15,242 | 16,230 | 16,230 | - | 0.0% |
| Parking Lot Maintenance Total Expenses | 96,321 | 97,345 | 98,835 | 1,490 | 1.5% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|-----------------------------|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Transit | | | | | |
| BUILDING REPAIR | - | 5,000 | 5,000 | - | 0.0% |
| VEHICLE FUEL | 38,838 | 34,000 | 38,000 | 4,000 | 11.8% |
| VEH OPER/MAINT SUPPLIES | - | 30,000 | - | (30,000) | -100.0% |
| VEHICLE & EQUIP REPAIR | 29,217 | - | 30,000 | 30,000 | 100.0% |
| CONSULTANT EXPENSE | - | 25,000 | 25,000 | - | 0.0% |
| PAY TO OTHER AGENCIES | 994,236 | 943,000 | 943,000 | - | 0.0% |
| TRANSPORT | 222,293 | 177,000 | 216,000 | 39,000 | 22.0% |
| PRINTING BINDING | 663 | 900 | 900 | - | 0.0% |
| MISCELLANEOUS CONTRACT | - | - | - | - | |
| OFFICE SUPPLIES | 5 | 200 | 200 | - | 0.0% |
| AUTOMOTIVE EQUIPMENT | - | 19,000 | 19,000 | - | 0.0% |
| Total Other Expenses | 1,285,254 | 1,234,100 | 1,277,100 | 43,000 | 3.5% |
| Transit | | | | | |
| Total Expenses | 1,285,254 | 1,234,100 | 1,277,100 | 43,000 | 3.5% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Equipment Maint (General Fund) | | | | | |
| SALARY-REGULAR | 528,365 | 526,081 | 506,370 | (19,711) | -3.7% |
| SALARY-OVERTIME | 971 | - | 1,000 | 1,000 | 100.0% |
| HOLI-VACATION-SICK PAY | 1,010 | 801 | 1,000 | 199 | 24.8% |
| ASE CERTIFICATION PAY | 2,144 | - | 3,672 | 3,672 | 100.0% |
| WEARING APPAREL | 3,166 | 3,157 | 3,160 | 3 | 0.1% |
| FOOD ALLOWANCE | 41 | - | 10 | 10 | 100.0% |
| CAR & EQUIPMENT ALLOWANCE | 478 | 1,032 | 897 | (135) | -13.1% |
| Total Salary and Wages | 536,175 | 531,071 | 516,109 | (14,962) | -2.8% |
| FICA | 39,068 | 40,324 | 38,806 | (1,518) | -3.8% |
| IPERS | 46,954 | 46,979 | 45,299 | (1,680) | -3.6% |
| GROUP INSURANCE | 147,123 | 150,162 | 130,739 | (19,423) | -12.9% |
| LTD INS DISABILITY INS | 2,444 | 2,355 | - | (2,355) | -100.0% |
| WORKERS COMPENSATION | 78,918 | 142,558 | 144,412 | 1,854 | 1.3% |
| UNEMPLOYMENT COMPENSATION | 4,131 | - | - | - | |
| FLEX BENEFIT ADMIN FEE | 107 | - | - | - | |
| SAFETY EQUIPMENT | 102 | - | 100 | 100 | 100.0% |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 318,847 | 382,378 | 359,356 | (23,022) | -6.0% |
| Total Compensation and Benefits | 855,022 | 913,449 | 875,465 | (37,984) | -4.2% |
| DUES-MEMBER-SUBSC | 240 | 750 | 855 | 105 | 14.0% |
| TRAINING EXPENSE | 681 | 300 | 300 | - | 0.0% |
| TRAVEL EXPENSE | 274 | 500 | 850 | 350 | 70.0% |
| BUILDING REPAIR | 4,512 | 1,500 | 1,500 | - | 0.0% |
| VEHICLE FUEL | 529,051 | 608,295 | 600,000 | (8,295) | -1.4% |
| VEH OPER/MAINT SUPPLIES | 8 | - | - | - | |
| VEHICLE & EQUIP REPAIR | 380,454 | 270,000 | 278,100 | 8,100 | 3.0% |
| RADIO REPAIR | 1,388 | 1,000 | 1,000 | - | 0.0% |
| UTILITIES-GAS | 4,433 | 3,500 | 4,500 | 1,000 | 28.6% |
| UTILITIES-ELECTRIC | 13,014 | 12,000 | 14,000 | 2,000 | 16.7% |
| TELEPHONE EXP | 990 | 1,500 | 1,100 | (400) | -26.7% |
| BLDG & GRDS MAINT SUPP | 11,278 | 3,000 | 3,000 | - | 0.0% |
| CONSULTANT EXPENSE | 2,339 | 700 | 700 | - | 0.0% |
| PRINTING BINDING | 305 | 700 | 700 | - | 0.0% |
| MISCELLANEOUS CONTRACT | 6,442 | 5,000 | 5,000 | - | 0.0% |
| CONTRACT LABOR | 9,774 | 11,000 | 11,000 | - | 0.0% |
| MINOR EQUIPMENT | 1,170 | 2,000 | 2,000 | - | 0.0% |
| OFFICE SUPPLIES | 1,629 | 1,500 | 1,535 | 35 | 2.3% |
| MISC OPER SUPPLIES | 535 | 1,500 | 1,500 | - | 0.0% |
| TOOL REIMBURSEMENT | 1,500 | 2,100 | 2,100 | - | 0.0% |
| REPAIR EQIP SMALL TOOL | 3,476 | 2,000 | 2,000 | - | 0.0% |
| IRON-STEEL & WELD SUPP | 3,004 | 2,000 | 3,000 | 1,000 | 50.0% |
| AUTOMOTIVE EQUIPMENT | 63,687 | - | - | - | |
| HARDWARE/SOFTWARE | 6,685 | 1,000 | 17,350 | 16,350 | 1635.0% |
| SHOP EQUIPMENT | 1,333 | 4,000 | 4,000 | - | 0.0% |
| Total Other Expenses | 1,048,201 | 935,845 | 956,090 | 20,245 | 2.2% |
| Equipment Maint (General Fund) | | | | | |
| Total Expenses | 1,903,223 | 1,849,294 | 1,831,555 | (17,739) | -1.0% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Street Administration (RUTF) | | | | | |
| SALARY-REGULAR | 140,598 | 148,124 | 151,498 | 3,374 | 2.3% |
| HOLI-VACATION-SICK PAY | 175 | 5,962 | 2,500 | (3,462) | -58.1% |
| CAR & EQUIPMENT ALLOWANCE | - | 1,299 | 442 | (857) | -66.0% |
| Total Salary and Wages | 140,772 | 155,385 | 154,440 | (945) | -0.6% |
| FICA | 10,659 | 11,365 | 11,623 | 258 | 2.3% |
| IPERS | 12,515 | 13,228 | 13,568 | 340 | 2.6% |
| GROUP INSURANCE | 32,301 | 28,511 | 34,668 | 6,157 | 21.6% |
| LTD INS DISABILITY INS | 674 | 655 | - | (655) | -100.0% |
| WORKERS COMPENSATION | 70 | 54 | 87 | 33 | 61.1% |
| FLEX BENEFIT ADMIN FEE | 55 | - | - | - | |
| Total Payroll Tax and Benefits | 56,274 | 53,813 | 59,947 | 6,134 | 11.4% |
| Total Compensation and Benefits | 197,047 | 209,198 | 214,386 | 5,188 | 2.5% |
| DUES-MEMBER-SUBSC | 673 | 1,000 | 1,000 | - | 0.0% |
| TRAINING EXPENSE | 2,889 | 4,000 | 4,000 | - | 0.0% |
| TRAVEL EXPENSE | 4,697 | 3,000 | 4,000 | 1,000 | 33.3% |
| BUILDING REPAIR | 116 | - | - | - | |
| TELEPHONE EXP | 47 | 2,500 | 2,500 | - | 0.0% |
| CONSULTANT EXPENSE | 6,986 | 35,000 | 35,000 | - | 0.0% |
| PRINTING BINDING | 500 | 500 | 500 | - | 0.0% |
| MISCELLANEOUS CONTRACT | 4,095 | 5,000 | 5,000 | - | 0.0% |
| CONTRACT LABOR | - | 1,500 | 1,500 | - | 0.0% |
| OFFICE SUPPLIES | 818 | 1,000 | 1,000 | - | 0.0% |
| MISC OPER SUPPLIES | 514 | 250 | 250 | - | 0.0% |
| POSTAGE & FREIGHT | 46 | 1,000 | 500 | (500) | -50.0% |
| FURNITURE & FIXTURES | - | 500 | 500 | - | 0.0% |
| HARDWARE/SOFTWARE | - | 500 | 500 | - | 0.0% |
| OFFICE EQUIPMENT | 2,035 | 500 | 500 | - | 0.0% |
| Total Other Expenses | 23,416 | 56,250 | 56,750 | 500 | 0.9% |
| Street Administration (RUTF) | | | | | |
| Total Expenses | 220,463 | 265,448 | 271,136 | 5,688 | 2.1% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Street Maintenance (RUTF) | | | | | |
| SALARY-REGULAR | 1,230,754 | 1,256,210 | 1,335,329 | 79,119 | 6.3% |
| SALARY-OVERTIME | 26,753 | 7,500 | 15,000 | 7,500 | 100.0% |
| OVERTIME - SNOW | 69,462 | 75,000 | 75,000 | - | 0.0% |
| HOLI-VACATION-SICK PAY | 9,995 | 1,781 | 2,000 | 219 | 12.3% |
| WEARING APPAREL | 4,072 | 4,265 | 4,300 | 35 | 0.8% |
| FOOD ALLOWANCE | 956 | 387 | 390 | 3 | 0.8% |
| FOOD ALLOWANCE-SNOW | 2,775 | 3,084 | 3,080 | (4) | -0.1% |
| CAR & EQUIPMENT ALLOWANCE | 1,215 | 1,200 | 1,378 | 178 | 14.8% |
| Total Salary and Wages | 1,345,980 | 1,349,427 | 1,436,477 | 87,050 | 6.5% |
| FICA | 98,325 | 95,926 | 102,258 | 6,332 | 6.6% |
| IPERS | 117,714 | 112,892 | 119,368 | 6,476 | 5.7% |
| GROUP INSURANCE | 426,035 | 427,315 | 411,884 | (15,431) | -3.6% |
| LTD INS DISABILITY INS | 5,970 | 5,836 | - | (5,836) | -100.0% |
| WORKERS COMPENSATION | 72,948 | 10,580 | 41,081 | 30,501 | 288.3% |
| FLEX BENEFIT ADMIN FEE | 111 | - | - | - | |
| SAFETY EQUIPMENT | 1,796 | - | 3,000 | 3,000 | 100.0% |
| Total Payroll Tax and Benefits | 722,898 | 652,549 | 677,591 | 25,042 | 3.8% |
| Total Compensation and Benefits | 2,068,878 | 2,001,976 | 2,114,068 | 112,092 | 5.6% |
| TRAINING EXPENSE | 3,940 | 3,000 | 4,000 | 1,000 | 33.3% |
| TRAVEL EXPENSE | 399 | 550 | 1,000 | 450 | 81.8% |
| BUILDING REPAIR | 7,593 | 5,000 | 10,000 | 5,000 | 100.0% |
| STREET MAINT SUPPLIES | 263,594 | 350,000 | 350,000 | - | 0.0% |
| ROAD SUPPLIES-SNOW & ICE | 435,482 | 185,000 | 300,000 | 115,000 | 62.2% |
| UTILITIES-GAS | 9,976 | 6,000 | 6,000 | - | 0.0% |
| UTILITIES-ELECTRIC | 638,900 | 650,000 | 650,000 | - | 0.0% |
| TELEPHONE EXP | 7,771 | 7,200 | 8,000 | 800 | 11.1% |
| BLDG & GRDS MAINT SUPP | 61,768 | 7,500 | 10,000 | 2,500 | 33.3% |
| CONSULTANT EXPENSE | 1,800 | 1,500 | 2,000 | 500 | 33.3% |
| PRINTING BINDING | 451 | 1,000 | 1,000 | - | 0.0% |
| RENT EXP-EQUIP & VEH | 8,758 | 10,000 | 10,000 | - | 0.0% |
| RENT EXP-SNOW REMOVAL EQUIP | 53,620 | 40,000 | 55,000 | 15,000 | 37.5% |
| MISCELLANEOUS CONTRACT | 92,917 | 85,000 | 85,000 | - | 0.0% |
| CONTRACT LABOR | 34,418 | 30,000 | 35,000 | 5,000 | 16.7% |
| MINOR EQUIPMENT | 2,379 | 2,000 | 2,000 | - | 0.0% |
| OFFICE SUPPLIES | 696 | 2,000 | 2,000 | - | 0.0% |
| DATA PROC SUPPLIES | - | 500 | 500 | - | 0.0% |
| MISC OPER SUPPLIES | (229,615) | - | - | - | |
| MISC OPER SUPPLIES | 1,622 | 1,500 | 1,500 | - | 0.0% |
| STREETS-RESURFACING | 427,833 | 350,000 | 350,000 | - | 0.0% |
| OFFICE EQUIPMENT | 300 | - | 300 | 300 | 100.0% |
| OTHER CAPITAL EQUIPMENT | 6,260 | 10,000 | 10,000 | - | 0.0% |
| Total Other Expenses | 1,830,863 | 1,747,750 | 1,893,300 | 145,550 | 8.3% |
| Street Maintenance (RUTF) | | | | | |
| Total Expenses | 3,899,741 | 3,749,726 | 4,007,368 | 257,642 | 6.9% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Traffic Signals (RUTF) | | | | | |
| SALARY-REGULAR | 161,797 | 169,776 | 172,255 | 2,479 | 1.5% |
| SALARY-OVERTIME | 6,141 | 4,000 | 5,000 | 1,000 | 25.0% |
| HOLI-VACATION-SICK PAY | 2,266 | 1,005 | 1,000 | (5) | -0.5% |
| WEARING APPAREL | - | - | 200 | 200 | 100.0% |
| FOOD ALLOWANCE | 28 | 21 | 225 | 204 | 971.4% |
| CAR & EQUIPMENT ALLOWANCE | 956 | 1,285 | 1,248 | (37) | -2.9% |
| Total Salary and Wages | 171,188 | 176,087 | 179,928 | 3,841 | 2.2% |
| FICA | 12,815 | 13,086 | 13,273 | 187 | 1.4% |
| IPERS | 15,183 | 15,161 | 15,494 | 333 | 2.2% |
| GROUP INSURANCE | 42,278 | 44,331 | 44,014 | (317) | -0.7% |
| LTD INS DISABILITY INS | 778 | 749 | - | (749) | -100.0% |
| WORKERS COMPENSATION | 354 | 15 | 1,040 | 1,025 | 6833.3% |
| Total Payroll Tax and Benefits | 71,408 | 73,342 | 73,821 | 479 | 0.7% |
| Total Compensation and Benefits | 242,597 | 249,429 | 253,748 | 4,319 | 1.7% |
| DUES-MEMBER-SUBSC | 360 | 500 | - | (500) | -100.0% |
| TRAINING EXPENSE | 593 | 500 | 1,000 | 500 | 100.0% |
| TRAVEL EXPENSE | 691 | 500 | 1,000 | 500 | 100.0% |
| SIGN & SIGNAL REPAIR | 177,419 | 105,000 | 115,500 | 10,500 | 10.0% |
| UTILITIES-GAS | 2,077 | 2,000 | 2,000 | - | 0.0% |
| UTILITIES-ELECTRIC | 43,426 | 45,000 | 45,000 | - | 0.0% |
| TELEPHONE EXP | 5,191 | 7,000 | 7,000 | - | 0.0% |
| DAMAGE CLAIMS EXPENSE | (13,406) | 10,000 | 10,000 | - | 0.0% |
| CONSULTANT EXPENSE | - | 15,000 | 15,000 | - | 0.0% |
| MISCELLANEOUS CONTRACT | 15,867 | 18,000 | 18,000 | - | 0.0% |
| BOOKS | - | 300 | 300 | - | 0.0% |
| MINOR EQUIPMENT | 377 | 500 | 500 | - | 0.0% |
| OFFICE SUPPLIES | 285 | 1,000 | 1,000 | - | 0.0% |
| DATA PROCSSING SUPPLIES | 125 | 800 | 800 | - | 0.0% |
| MISC OPER SUPPLIES | 814 | 800 | 800 | - | 0.0% |
| REPAIR EQIP SMALL TOOL | 298 | 650 | 650 | - | 0.0% |
| DATA PROC-HARD/SOFTWARE | 2,500 | - | - | - | |
| OTHER CAPITAL EQUIPMENT | 13,081 | 15,000 | 15,000 | - | 0.0% |
| Total Other Expenses | 249,697 | 222,550 | 233,550 | 11,000 | 4.9% |
| Traffic Signals (RUTF) | | | | | |
| Total Expenses | 492,294 | 471,979 | 487,298 | 15,319 | 3.2% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Street Signs and Markings (RUTF) | | | | | |
| SALARY-REGULAR | 206,647 | 212,611 | 217,074 | 4,463 | 2.1% |
| SALARY-OVERTIME | 4,022 | 4,000 | 4,000 | - | 0.0% |
| HOLI-VACATION-SICK PAY | 795 | 801 | 800 | (1) | -0.1% |
| WEARING APPAREL | 389 | - | 600 | 600 | 100.0% |
| FOOD ALLOWANCE | 62 | 82 | 150 | 68 | 82.9% |
| CAR & EQUIPMENT ALLOWANCE | 1,404 | 1,765 | 1,287 | (478) | -27.1% |
| Total Salary and Wages | 213,319 | 219,259 | 223,911 | 4,652 | 2.1% |
| FICA | 15,639 | 16,400 | 16,705 | 305 | 1.9% |
| IPERS | 18,708 | 18,986 | 19,500 | 514 | 2.7% |
| GROUP INSURANCE | 62,942 | 65,447 | 65,273 | (174) | -0.3% |
| LTD INS DISABILITY INS | 980 | 953 | - | (953) | -100.0% |
| WORKERS COMPENSATION | 108,417 | 468 | 58,178 | 57,710 | 12331.2% |
| SAFETY EQUIPMENT | 178 | - | 200 | 200 | 100.0% |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 206,864 | 102,254 | 159,855 | 57,601 | 56.3% |
| Total Compensation and Benefits | 420,183 | 321,513 | 383,766 | 62,253 | 19.4% |
| TRAINING EXPENSE | 500 | 400 | 400 | - | 0.0% |
| PAVEMENT MARKING SUPPLIES | 49,725 | 56,000 | 56,000 | - | 0.0% |
| SIGN & SIGNAL REPAIR | 92,183 | 86,500 | 86,500 | - | 0.0% |
| CONSULTANT EXPENSE | 1,615 | 750 | 750 | - | 0.0% |
| CONTRACT LABOR | 24,998 | 30,000 | 30,000 | - | 0.0% |
| MINOR EQUIPMENT | 360 | 500 | 500 | - | 0.0% |
| MISC OPER SUPPLIES | 1,950 | 2,000 | 2,000 | - | 0.0% |
| REPAIR EQIP SMALL TOOL | 1,709 | 500 | 500 | - | 0.0% |
| IRON-STEEL & WELD SUPP | 239 | 500 | 500 | - | 0.0% |
| OTHER CAPITAL EQUIPMENT | 2,335 | 2,000 | 2,000 | - | 0.0% |
| Total Other Expenses | 175,615 | 179,150 | 179,150 | - | 0.0% |
| Street Signs and Markings (RUTF) | | | | | |
| Total Expenses | 595,798 | 500,663 | 562,916 | 62,253 | 12.4% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Engineering (RUTF) | | | | | |
| SALARY-REGULAR | 275,901 | 288,241 | 367,356 | 79,115 | 27.4% |
| SALARY-OVERTIME | - | 200 | - | (200) | -100.0% |
| HOLI-VACATION-SICK PAY | 2,576 | 6,175 | 3,000 | (3,175) | -51.4% |
| FOOD ALLOWANCE | - | - | - | - | |
| CAR & EQUIPMENT ALLOWANCE | 906 | 2,513 | 1,430 | (1,083) | -43.1% |
| Total Salary and Wages | 279,383 | 297,129 | 371,786 | 74,657 | 25.1% |
| FICA | 20,716 | 22,185 | 28,212 | 6,027 | 27.2% |
| IPERS | 24,692 | 23,302 | 32,933 | 9,631 | 41.3% |
| GROUP INSURANCE | 64,074 | 57,126 | 71,870 | 14,744 | 25.8% |
| LTD INS DISABILITY INS | 1,319 | 1,255 | - | (1,255) | -100.0% |
| WORKERS COMPENSATION | 816 | 588 | 767 | 179 | 30.4% |
| Total Payroll Tax and Benefits | 111,671 | 104,456 | 133,782 | 29,326 | 28.1% |
| Total Compensation and Benefits | 391,054 | 401,585 | 505,568 | 103,983 | 25.9% |
| DUES-MEMBER-SUBSC | 1,584 | 1,750 | 1,750 | - | 0.0% |
| TRAINING EXPENSE | 1,213 | 2,500 | 2,500 | - | 0.0% |
| TRAVEL EXPENSE | 225 | 1,000 | 1,000 | - | 0.0% |
| TELEPHONE EXP | 360 | 600 | 400 | (200) | -33.3% |
| CONSULTANT EXPENSE | 17,225 | 10,000 | 10,000 | - | 0.0% |
| PRINTING BINDING | 3,023 | 2,000 | 2,000 | - | 0.0% |
| PHOTO-BLUEPRINT, ETC | - | 100 | - | (100) | -100.0% |
| CONTRACT LABOR | 6,392 | 5,000 | 6,000 | 1,000 | 20.0% |
| BOOKS | 63 | 150 | 100 | (50) | -33.3% |
| MINOR EQUIPMENT | 180 | 500 | 250 | (250) | -50.0% |
| OFFICE SUPPLIES | 1,187 | 1,000 | 1,000 | - | 0.0% |
| DATA PROC SUPPLIES | - | 5,500 | - | (5,500) | -100.0% |
| MISC OPER SUPPLIES | 398 | - | 500 | 500 | 100.0% |
| FURNITURE & FIXTURES | 560 | - | 1,000 | 1,000 | 100.0% |
| HARDWARE/SOFTWARE | 4,478 | - | 5,500 | 5,500 | 100.0% |
| Total Other Expenses | 36,890 | 30,100 | 32,000 | 1,900 | 6.3% |
| Engineering (RUTF) | | | | | |
| Total Expenses | 427,944 | 431,685 | 537,568 | 105,883 | 24.5% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Stormwater Maintenance (RUTF) | | | | | |
| SALARY-REGULAR | 48,820 | 49,725 | 50,989 | 1,264 | 2.5% |
| SALARY-OVERTIME | 1,684 | - | 1,000 | 1,000 | 100.0% |
| HOLI-VACATION-SICK PAY | 727 | 732 | 750 | 18 | 2.5% |
| WEARING APPAREL | 262 | - | 200 | 200 | 100.0% |
| FOOD ALLOWANCE | 46 | 18 | 18 | - | 0.0% |
| Total Salary and Wages | 51,539 | 50,475 | 52,957 | 2,482 | 4.9% |
| FICA | 3,859 | 3,804 | 3,901 | 97 | 2.5% |
| IPERS | 4,536 | 4,440 | 4,553 | 113 | 2.6% |
| GROUP INSURANCE | 7,441 | 8,468 | 7,569 | (899) | -10.6% |
| LTD INS DISABILITY INS | 219 | 216 | - | (216) | -100.0% |
| WORKERS COMPENSATION | 243 | 185 | 228 | 43 | 23.2% |
| Total Payroll Tax and Benefits | 16,298 | 17,113 | 16,251 | (862) | -5.0% |
| Total Compensation and Benefits | 67,837 | 67,588 | 69,208 | 1,620 | 2.4% |
| CONSULTANT EXPENSE | - | 2,100 | 2,100 | - | 0.0% |
| Total Other Expenses | - | 2,100 | 2,100 | - | 0.0% |
| Stormwater Maintenance (RUTF) | | | | | |
| Total Expenses | 67,837 | 69,688 | 71,308 | 1,620 | 2.3% |
| | | | | | |
| Equipment Costs | | | | | |
| AUTOMOTIVE EQUIPMENT | 147,424 | - | - | - | |
| HEAVY MOTORIZED EQUIP | 119,854 | - | 600,000 | 600,000 | 100.0% |
| OTHER CAPITAL EQUIPMENT | 118,112 | 550,000 | - | (550,000) | -100.0% |
| Total Expenses | 385,391 | 550,000 | 600,000 | 50,000 | 9.1% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Streets Equipment Maintenance | | | | | |
| SALARY-REGULAR | 188,352 | 221,522 | 200,911 | (20,611) | -9.3% |
| SALARY-OVERTIME | 152 | - | 300 | 300 | 100.0% |
| ASE CERTIFICATION PAY | 1,600 | - | 1,600 | 1,600 | 100.0% |
| WEARING APPAREL | 897 | 864 | 1,000 | 136 | 15.7% |
| FOOD ALLOWANCE | 14 | 6 | 15 | 9 | 150.0% |
| CAR & EQUIPMENT ALLOWANCE | - | - | 520 | 520 | 100.0% |
| Total Salary and Wages | 191,015 | 222,392 | 204,346 | (18,046) | -8.1% |
| FICA | 14,186 | 17,003 | 15,409 | (1,594) | -9.4% |
| IPERS | 16,795 | 19,782 | 17,988 | (1,794) | -9.1% |
| GROUP INSURANCE | 35,741 | 52,340 | 28,741 | (23,599) | -45.1% |
| LTD INS DISABILITY INS | 888 | 685 | - | (685) | -100.0% |
| WORKERS COMPENSATION | 1,896 | 2,525 | 5,298 | 2,773 | 109.8% |
| SAFETY EQUIPMENT | - | - | 750 | 750 | 100.0% |
| Total Payroll Tax and Benefits | 69,506 | 92,335 | 68,186 | (24,149) | -26.2% |
| Total Compensation and Benefits | 260,520 | 314,727 | 272,532 | (42,195) | -13.4% |
| DUES-MEMBER-SUBSC | 538 | 670 | 700 | 30 | 4.5% |
| TRAINING EXPENSE | 1,028 | 1,000 | 1,350 | 350 | 35.0% |
| TRAVEL EXPENSE | 815 | 1,000 | 1,650 | 650 | 65.0% |
| BUILDING REPAIR | 5,858 | 1,500 | 1,500 | - | 0.0% |
| VEHICLE FUEL | 84,727 | 118,495 | 110,000 | (8,495) | -7.2% |
| VEHICLE & EQUIP REPAIR | 202,287 | 180,000 | 180,000 | - | 0.0% |
| RADIO REPAIR | 3 | - | - | - | |
| DEPRECIATION-PUB WORKS | - | 350,000 | - | (350,000) | -100.0% |
| UTILITIES-GAS | 4,433 | 3,500 | 4,500 | 1,000 | 28.6% |
| UTILITIES-ELECTRIC | 737 | 3,000 | 300 | (2,700) | -90.0% |
| TELEPHONE EXP | 1,337 | 1,000 | 1,000 | - | 0.0% |
| BLDG & GRDS MAINT SUPP | 6,840 | 4,000 | 4,000 | - | 0.0% |
| CONSULTANT EXPENSE | 1,615 | 150 | 200 | 50 | 33.3% |
| PRINTING BINDING | 404 | 300 | 300 | - | 0.0% |
| MISCELLANEOUS CONTRACT | 5,365 | 3,000 | 5,550 | 2,550 | 85.0% |
| CONTRACT LABOR | 9,774 | 9,000 | 9,000 | - | 0.0% |
| MINOR EQUIPMENT | 1,758 | 1,000 | 1,000 | - | 0.0% |
| OFFICE SUPPLIES | 508 | 500 | 600 | 100 | 20.0% |
| MISC OPER SUPPLIES | 607 | 1,000 | 1,000 | - | 0.0% |
| TOOL REIMBURSEMENT | 600 | 600 | 600 | - | 0.0% |
| REPAIR EQIP SMALL TOOL | 42 | 1,000 | 1,000 | - | 0.0% |
| IRON-STEEL & WELD SUPP | 19,454 | 25,000 | 25,000 | - | 0.0% |
| AUTOMOTIVE EQUIPMENT | 2,091 | - | - | - | |
| HARDWARE/SOFTWARE | 857 | 1,000 | 1,000 | - | 0.0% |
| SHOP EQUIPMENT | 1,333 | 3,000 | 3,000 | - | 0.0% |
| RADIO EQUIPMENT | - | 4,000 | 4,000 | - | 0.0% |
| Total Other Expenses | 353,010 | 713,715 | 357,250 | (356,465) | -49.9% |
| Streets Equipment Maintenance Total Expenses | 613,530 | 1,028,442 | 629,782 | (398,660) | -38.8% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|-----------------------------------|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Stormwater Utility Studies | | | | | |
| CONSULTANT EXPENSE | 91,975 | - | - | - | |
| Total Other Expenses | 91,975 | - | - | - | |
| Stormwater Utility Studies | | | | | |
| Total Expenses | 91,975 | - | - | - | |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Mosquito Creek Drainage District | | | | | |
| SALARY-REGULAR | 7,556 | 7,350 | 7,869 | 519 | 7.1% |
| Total Salary and Wages | 7,556 | 7,350 | 7,869 | 519 | 7.1% |
| FICA | 538 | 562 | 114 | (448) | -79.7% |
| IPERS | 655 | 656 | 703 | 47 | 7.1% |
| GROUP INSURANCE | 2,725 | 2,856 | 7,156 | 4,300 | 150.6% |
| LTD INS DISABILITY INS | 33 | 32 | - | (32) | -100.0% |
| WORKERS COMPENSATION | 37 | 28 | 34 | 6 | 21.4% |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 3,989 | 4,134 | 8,007 | 3,873 | 93.7% |
| Total Compensation and Benefits | 11,545 | 11,484 | 15,876 | 4,392 | 38.2% |
| MISCELLANEOUS CONTRACT | 16,155 | 35,000 | 40,000 | 5,000 | 14.3% |
| CONTRACT LABOR | 12,838 | 8,000 | 8,000 | - | 0.0% |
| HEAVY MOTORIZED EQUIP | - | 9,000 | - | (9,000) | -100.0% |
| Total Other Expenses | 28,994 | 52,000 | 48,000 | (4,000) | -7.7% |
| Mosquito Creek Drainage District | | | | | |
| Total Expenses | 40,538 | 63,484 | 63,876 | 392 | 0.6% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|-----------------------|-----------------------|----------------------------|---------------------------|
| Sieck Drainage District | | | | | |
| SALARY-REGULAR | 7,556 | 7,350 | 7,895 | 545 | 7.4% |
| Total Salary and Wages | 7,556 | 7,350 | 7,895 | 545 | 7.4% |
| FICA | 538 | 562 | 114 | (448) | -79.6% |
| IPERS | 655 | 656 | 705 | 49 | 7.5% |
| GROUP INSURANCE | 2,725 | 2,856 | 63 | (2,793) | -97.8% |
| LTD INS DISABILITY INS | 33 | 32 | - | (32) | -100.0% |
| WORKERS COMPENSATION | 37 | 28 | 34 | 6 | 21.4% |
| Total Payroll Tax and Benefits | 3,989 | 4,134 | 917 | (3,217) | -77.8% |
| Total Compensation and Benefits | 11,545 | 11,484 | 8,812 | (2,672) | -23.3% |
| MISCELLANEOUS CONTRACT | 11,720 | 45,000 | 45,000 | - | 0.0% |
| CONTRACT LABOR | 14,245 | 8,000 | 8,000 | - | 0.0% |
| MISC OPER SUPPLIES | (100) | 1,000 | 1,000 | - | 0.0% |
| HEAVY MOTORIZED EQUIP | - | 9,000 | - | (9,000) | -100.0% |
| Total Other Expenses | 25,865 | 63,000 | 54,000 | (9,000) | -14.3% |
| Sieck Drainage District Total Expenses | 37,410 | 74,484 | 62,812 | (11,672) | -15.7% |
| | | | | | |

| | | | | | |
|--|---------------|---------------|---------------|----------------|---------------|
| West Lewis Drainage District | | | | | |
| SALARY-REGULAR | 7,556 | 7,350 | 7,869 | 519 | 7.1% |
| Total Salary and Wages | 7,556 | 7,350 | 7,869 | 519 | 7.1% |
| FICA | 538 | 562 | 114 | (448) | -79.6% |
| IPERS | 655 | 656 | 705 | 49 | 7.5% |
| GROUP INSURANCE | 2,725 | 2,856 | 18,493 | 15,637 | 547.5% |
| LTD INS DISABILITY INS | 33 | 32 | - | (32) | -100.0% |
| WORKERS COMPENSATION | 37 | 28 | 34 | 6 | 21.4% |
| Total Payroll Tax and Benefits | 3,989 | 4,134 | 19,347 | 15,213 | 368.0% |
| Total Compensation and Benefits | 11,545 | 11,484 | 27,216 | 15,732 | 137.0% |
| UTILITIES-ELECTRIC | 1,119 | 3,000 | 3,000 | - | 0.0% |
| MISCELLANEOUS CONTRACT | - | 36,000 | 36,000 | - | 0.0% |
| CONTRACT LABOR | - | 5,000 | 5,000 | - | 0.0% |
| HEAVY MOTORIZED EQUIP | - | 9,000 | - | (9,000) | -100.0% |
| Total Other Expenses | 1,119 | 53,000 | 44,000 | (9,000) | -17.0% |
| West Lewis Drainage District Total Expenses | 12,664 | 64,484 | 71,216 | 6,732 | 10.4% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|-----------------------|-----------------------|----------------------------|---------------------------|
| Sewer Plant Operations | | | | | |
| SALARY-REGULAR | 1,186,442 | 1,235,497 | 1,272,271 | 36,774 | 3.0% |
| SALARY-OVERTIME | 31,946 | 30,000 | 35,000 | 5,000 | 16.7% |
| HOLI-VACATION-SICK PAY | 6,093 | 7,181 | 7,000 | (181) | -2.5% |
| WEARING APPAREL | 2,261 | 2,149 | - | (2,149) | -100.0% |
| FOOD ALLOWANCE | 446 | 215 | 250 | 35 | 16.3% |
| CAR & EQUIPMENT ALLOWANCE | 1,389 | 1,440 | 780 | (660) | -45.8% |
| Total Salary and Wages | 1,228,578 | 1,276,482 | 1,315,301 | 38,819 | 3.0% |
| FICA | 90,485 | 94,626 | 97,388 | 2,762 | 2.9% |
| IPERS | 108,640 | 111,139 | 113,683 | 2,544 | 2.3% |
| GROUP INSURANCE | 345,899 | 356,376 | 344,778 | (11,598) | -3.3% |
| LTD INS DISABILITY INS | 5,644 | 5,335 | - | (5,335) | -100.0% |
| WORKERS COMPENSATION | 15,847 | 4,083 | 8,712 | 4,629 | 113.4% |
| MIILEAGE REIMBURSEMENT | 1,491 | - | - | - | |
| SAFETY EQUIPMENT | 11,978 | - | - | - | |
| Total Payroll Tax and Benefits | 579,984 | 571,559 | 564,562 | (6,997) | -1.2% |
| Total Compensation and Benefits | 1,808,562 | 1,848,041 | 1,879,863 | 31,822 | 1.7% |
| DUES-MEMBER-SUBSC | - | 500 | 500 | - | 0.0% |
| TRAINING EXPENSE | 2,949 | 5,000 | 5,000 | - | 0.0% |
| TRAVEL EXPENSE | 133 | 500 | 500 | - | 0.0% |
| BUILDING REPAIR | 18,974 | 35,000 | 35,000 | - | 0.0% |
| STREET MAINT SUPPLIES | - | 1,000 | 1,000 | - | 0.0% |
| UTILITIES-GAS | 33,318 | 35,000 | 36,750 | 1,750 | 5.0% |
| UTILITIES-ELECTRIC | 172,116 | 185,000 | 192,400 | 7,400 | 4.0% |
| TELEPHONE EXP | 5,183 | 5,000 | 5,200 | 200 | 4.0% |
| UTILITIES-WATER | 12,452 | 14,000 | 14,000 | - | 0.0% |
| BLDG & GRDS MAINT SUPP | 11,515 | 14,000 | 14,000 | - | 0.0% |
| CONSULTANT EXPENSE | 12,822 | 30,000 | 31,200 | 1,200 | 4.0% |
| PAY TO OTHER GOVT AGENCIES | 1,959 | 5,000 | 5,000 | - | 0.0% |
| PRINTING & BINDING | 40 | 400 | 400 | - | 0.0% |
| RENT EXP-EQUIP & VEHICLE | 15,830 | 15,000 | 16,000 | 1,000 | 6.7% |
| MISCELLANEOUS CONTRACT | 79,248 | 75,000 | 78,000 | 3,000 | 4.0% |
| MINOR EQUIPMENT | 186 | 2,500 | 2,500 | - | 0.0% |
| OFFICE SUPPLIES | 1,108 | 2,000 | 2,000 | - | 0.0% |
| MISC OPER SUPPLIES | 773 | - | - | - | |
| POSTAGE & FREIGHT | 16,867 | 22,000 | 22,000 | - | 0.0% |
| REPAIR EQIP SMALL TOOL | 758 | 1,000 | 1,050 | 50 | 5.0% |
| PLANT & PUMP STN EQUIP RPR | 157,768 | 250,000 | 250,000 | - | 0.0% |
| IRON-STEEL & WELD SUPP | 633 | 5,000 | 6,000 | 1,000 | 20.0% |
| SCIENTIFIC & MED SUPP | 68,865 | 80,000 | 80,000 | - | 0.0% |
| HARDWARE/SOFTWARE | 845 | 3,000 | 3,000 | - | 0.0% |
| OFFICE EQUIPMENT | 4,231 | - | - | - | |
| CAPITAL DEPRECIATION EXPENSE | 3,266,945 | 3,200,000 | 3,200,000 | - | 0.0% |
| NON CAPITAL PROJ COST | (92,554) | - | - | - | |
| Total Other Expenses | 3,792,965 | 3,985,900 | 4,001,500 | 15,600 | 0.4% |
| Sewer Plant Operations | | | | | |
| Total Expenses | 5,601,526 | 5,833,941 | 5,881,363 | 47,422 | 0.8% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|-----------------------|-----------------------|----------------------------|---------------------------|
| Sewer Pump Station Operations | | | | | |
| SALARY-REGULAR | 297,860 | 314,670 | 322,420 | 7,750 | 2.5% |
| SALARY-OVERTIME | 18,878 | - | 18,000 | 18,000 | 100.0% |
| HOLI-VACATION-SICK PAY | 140 | 13,210 | 4,000 | (9,210) | -69.7% |
| WEARING APPAREL | 1,707 | 1,538 | 800 | (738) | -48.0% |
| FOOD ALLOWANCE | 298 | 151 | 150 | (1) | -0.7% |
| CAR & EQUIPMENT ALLOWANCE | 1,553 | 1,657 | 1,235 | (422) | -25.5% |
| Total Salary and Wages | 320,437 | 331,226 | 346,605 | 15,379 | 4.6% |
| FICA | 23,004 | 24,199 | 24,760 | 561 | 2.3% |
| IPERS | 27,484 | 26,542 | 28,902 | 2,360 | 8.9% |
| GROUP INSURANCE | 89,956 | 85,474 | 104,502 | 19,028 | 22.3% |
| LTD INS DISABILITY INS | 1,329 | 1,512 | - | (1,512) | -100.0% |
| WORKERS COMPENSATION | 4,864 | 24,633 | 31,867 | 7,234 | 29.4% |
| SAFETY EQUIPMENT | 509 | - | - | - | |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 147,146 | 162,360 | 190,030 | 27,670 | 17.0% |
| Total Compensation and Benefits | 467,583 | 493,586 | 536,635 | 43,049 | 8.7% |
| TRAINING EXPENSE | 1,101 | 1,000 | 1,000 | - | 0.0% |
| TRAVEL EXPENSE | 65 | 500 | 500 | - | 0.0% |
| BUILDING REPAIR | 8,403 | 25,000 | 25,000 | - | 0.0% |
| UTILITIES-GAS | 67,853 | 55,000 | 55,000 | - | 0.0% |
| UTILITIES-ELECTRIC | 132,018 | 155,000 | 155,000 | - | 0.0% |
| TELEPHONE EXP | 806 | 4,000 | 3,000 | (1,000) | -25.0% |
| BLDG & GRDS MAINT SUPP | - | - | - | - | |
| CONSULTANT EXPENSE | 812 | 300 | 300 | - | 0.0% |
| PRINTING BINDING | 29 | 200 | 100 | (100) | -50.0% |
| MISCELLANEOUS CONTRACT | 20,674 | 10,000 | 15,000 | 5,000 | 50.0% |
| MINOR EQUIPMENT | 503 | 750 | 750 | - | 0.0% |
| MISC OPER SUPPLIES | 556 | 300 | 300 | - | 0.0% |
| PLANT & PUMP STN EQUIP RPR | 171,073 | 150,000 | 150,000 | - | 0.0% |
| SCIENTIFIC & MED SUPP | - | - | - | - | |
| OTHER CAPITAL EQUIPMENT | - | 4,000 | 4,000 | - | 0.0% |
| Total Other Expenses | 403,895 | 406,050 | 409,950 | 3,900 | 1.0% |
| Sewer Pump Station Operations | | | | | |
| Total Expenses | 871,478 | 899,636 | 946,585 | 46,949 | 5.2% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Sewer Administration | | | | | |
| SALARY-REGULAR | 150,745 | 148,124 | 150,725 | 2,601 | 1.8% |
| HOLI-VACATION-SICK PAY | 18,263 | - | - | - | |
| FOOD ALLOWANCE | - | - | - | - | |
| Total Salary and Wages | 169,007 | 148,124 | 150,725 | 2,601 | 1.8% |
| FICA | 12,300 | 9,838 | 11,530 | 1,692 | 17.2% |
| IPERS | 12,650 | 13,228 | 13,460 | 232 | 1.8% |
| GROUP INSURANCE | 32,136 | 28,511 | 34,632 | 6,121 | 21.5% |
| LTD INS DISABILITY INS | 665 | 639 | - | (639) | -100.0% |
| WORKERS COMPENSATION | 70 | 53 | 86 | 33 | 62.3% |
| FLEX BENEFIT ADMIN FEE | 54 | - | - | - | |
| OPEB-PENSION COST | 19,656 | - | 19,656 | 19,656 | 100.0% |
| Total Payroll Tax and Benefits | 77,532 | 52,269 | 79,364 | 27,095 | 51.8% |
| Total Compensation and Benefits | 246,539 | 200,393 | 230,089 | 29,696 | 14.8% |
| DUES-MEMBER-SUBSC | 110 | 300 | 300 | - | 0.0% |
| TRAINING EXPENSE | 1,856 | 2,000 | 2,000 | - | 0.0% |
| TRAVEL EXPENSE | 814 | 1,000 | 1,000 | - | 0.0% |
| BLDG & GRDS MAINT SUPP | 81 | 500 | 500 | - | 0.0% |
| CONSULTANT EXPENSE | 192 | 5,000 | 5,000 | - | 0.0% |
| PRINTING BINDING | 29 | 300 | 300 | - | 0.0% |
| MISCELLANEOUS CONTRACT | 10,367 | - | 10,000 | 10,000 | 100.0% |
| OFFICE SUPPLIES | 225 | 1,000 | 500 | (500) | -50.0% |
| MISC OPER SUPPLIES | 559 | 500 | 500 | - | 0.0% |
| FURNITURE & FIXTURES | - | 500 | 250 | (250) | -50.0% |
| HARDWARE/SOFTWARE | 1,686 | 1,000 | 3,000 | 2,000 | 200.0% |
| OFFICE EQUIPMENT | - | 500 | - | (500) | -100.0% |
| MISCELLANEOUS CONTRACT | 836 | - | - | - | |
| MISC DEBT SERV EXP | - | - | - | - | |
| Total Other Expenses | 16,754 | 12,600 | 23,350 | 10,750 | 85.3% |
| Sewer Administration Total Expenses | 263,293 | 212,993 | 253,439 | 40,446 | 19.0% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|--|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Sewer Maintenance | | | | | |
| SALARY-REGULAR | 629,996 | 680,791 | 670,560 | (10,231) | -1.5% |
| SALARY-OVERTIME | 33,708 | - | 25,000 | 25,000 | 100.0% |
| OVERTIME - SNOW | - | - | - | - | |
| HOLI-VACATION-SICK PAY | 747 | 5,938 | 4,900 | (1,038) | -17.5% |
| WEARING APPAREL | 1,882 | 2,283 | 1,500 | (783) | -34.3% |
| FOOD ALLOWANCE | 288 | 91 | 100 | 9 | 9.9% |
| CAR & EQUIPMENT ALLOWANCE | 478 | 720 | 923 | 203 | 28.2% |
| Total Salary and Wages | 667,099 | 689,823 | 702,983 | 13,160 | 1.9% |
| FICA | 50,169 | 51,869 | 51,368 | (501) | -1.0% |
| IPERS | 60,443 | 64,813 | 59,963 | (4,850) | -7.5% |
| GROUP INSURANCE | 215,790 | 234,871 | 222,804 | (12,067) | -5.1% |
| LTD INS DISABILITY INS | 2,935 | 2,968 | - | (2,968) | -100.0% |
| WORKERS COMPENSATION | 12,483 | 14,085 | 31,187 | 17,102 | 121.4% |
| FLEX BENEFIT ADMIN FEE | 53 | - | - | - | |
| SAFETY EQUIPMENT | 698 | - | 700 | 700 | 100.0% |
| Total Payroll Tax and Benefits | 342,572 | 368,606 | 366,023 | (2,583) | -0.7% |
| Total Compensation and Benefits | 1,009,670 | 1,058,429 | 1,069,006 | 10,577 | 1.0% |
| TRAINING EXPENSE | 1,792 | 1,500 | 1,500 | - | 0.0% |
| TRAVEL EXPENSE | - | 300 | 300 | - | 0.0% |
| SEWER REPAIR | 185,495 | 50,000 | 50,000 | - | 0.0% |
| UTILITIES-GAS | 9,976 | 6,000 | 8,000 | 2,000 | 33.3% |
| TELEPHONE EXP | - | 1,000 | 1,000 | - | 0.0% |
| CONSULTANT EXPENSE | 1,540 | 1,500 | 1,500 | - | 0.0% |
| RENT EXP-EQUIP & VEH | 502 | 10,000 | 5,000 | (5,000) | -50.0% |
| MISCELLANEOUS CONTRACT | 9,036 | 5,000 | 7,000 | 2,000 | 40.0% |
| CONTRACT LABOR | 10,293 | 10,000 | 10,000 | - | 0.0% |
| MINOR EQUIPMENT | 900 | 1,000 | 1,000 | - | 0.0% |
| MISC OPER SUPPLIES | 22,537 | 20,000 | 20,000 | - | 0.0% |
| REPAIR EQIP SMALL TOOL | - | 500 | 500 | - | 0.0% |
| PLANT & PUMP STN EQUIP RPR | - | - | - | - | |
| SCIENTIFIC & MED SUPP | - | 500 | 500 | - | 0.0% |
| AUTOMOTIVE EQUIPMENT | 2,091 | - | - | - | |
| HARDWARE/SOFTWARE | - | 2,000 | 2,000 | - | 0.0% |
| OTHER CAPITAL EQUIPMENT | - | - | - | - | |
| Total Other Expenses | 244,162 | 109,300 | 108,300 | (1,000) | -0.9% |
| Sewer Maintenance | | | | | |
| Total Expenses | 1,253,833 | 1,167,729 | 1,177,306 | 9,577 | 0.8% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Sewer Engineering | | | | | |
| SALARY-REGULAR | 267,365 | 275,992 | 285,726 | 9,734 | 3.5% |
| HOLI-VACATION-SICK PAY | - | 6,175 | - | (6,175) | -100.0% |
| FOOD ALLOWANCE | 7 | - | - | - | |
| CAR & EQUIPMENT ALLOWANCE | 334 | 1,765 | 1,430 | (335) | -19.0% |
| Total Salary and Wages | 267,706 | 283,932 | 287,156 | 3,224 | 1.1% |
| FICA | 19,445 | 21,248 | 21,967 | 719 | 3.4% |
| IPERS | 23,185 | 27,084 | 25,643 | (1,441) | -5.3% |
| GROUP INSURANCE | 51,324 | 64,944 | 53,541 | (11,403) | -17.6% |
| LTD INS DISABILITY INS | 1,233 | 1,200 | - | (1,200) | -100.0% |
| WORKERS COMPENSATION | 790 | 561 | 736 | 175 | 31.2% |
| FLEX BENEFIT ADMIN FEE | 54 | - | - | - | |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 96,031 | 115,037 | 101,887 | (13,150) | -11.4% |
| Total Compensation and Benefits | 363,737 | 398,969 | 389,043 | (9,926) | -2.5% |
| DUES-MEMBER-SUBSC | 292 | 1,250 | 1,000 | (250) | -20.0% |
| TRAINING EXPENSE | 463 | 3,000 | 2,500 | (500) | -16.7% |
| TRAVEL EXPENSE | 215 | 500 | 1,000 | 500 | 100.0% |
| TELEPHONE EXP | 46 | 600 | 500 | (100) | -16.7% |
| CONSULTANT EXPENSE | 299 | 5,000 | 5,000 | - | 0.0% |
| PRINTING BINDING | 973 | 1,000 | 1,000 | - | 0.0% |
| CONTRACT LABOR | 1,605 | - | - | - | |
| MINOR EQUIPMENT | - | 200 | 1,000 | 800 | 400.0% |
| OFFICE SUPPLIES | 604 | 2,500 | 2,000 | (500) | -20.0% |
| DATA PROC SUPPLIES | 82 | 125 | - | (125) | -100.0% |
| MISC OPER SUPPLIES | 127 | 500 | 500 | - | 0.0% |
| FURNITURE & FIXTURES | 430 | 1,000 | 1,000 | - | 0.0% |
| HARDWARE/SOFTWARE | - | 5,500 | 2,500 | (3,000) | -54.5% |
| Total Other Expenses | 5,136 | 21,175 | 18,000 | (3,175) | -15.0% |
| Sewer Engineering Total Expenses | 368,873 | 420,144 | 407,043 | (13,101) | -3.1% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Stormwater Management | | | | | |
| SALARY-REGULAR | 81,439 | 84,772 | 88,437 | 3,665 | 4.3% |
| SALARY-OVERTIME | 605 | 3,000 | 3,000 | - | 0.0% |
| HOLI-VACATION-SICK PAY | - | - | - | - | |
| WEARING APPAREL | 310 | 685 | 500 | (185) | -27.0% |
| FOOD ALLOWANCE | 60 | 24 | 25 | 1 | 4.2% |
| Total Salary and Wages | 82,413 | 88,481 | 91,962 | 3,481 | 3.9% |
| FICA | 5,700 | 6,485 | 6,765 | 280 | 4.3% |
| IPERS | 7,270 | 7,570 | 7,897 | 327 | 4.3% |
| GROUP INSURANCE | 36,811 | 38,083 | 36,713 | (1,370) | -3.6% |
| LTD INS DISABILITY INS | 384 | 373 | - | (373) | -100.0% |
| WORKERS COMPENSATION | 864 | 695 | 869 | 174 | 25.0% |
| UNEMPLOYMENT COMPENSATION | - | - | - | - | |
| FLEX BENEFIT ADMIN FEE | 53 | - | - | - | |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 51,083 | 53,206 | 52,245 | (961) | -1.8% |
| Total Compensation and Benefits | 133,497 | 141,687 | 144,207 | 2,520 | 1.8% |
| STORM SEWERS | 33,469 | 100,000 | 100,000 | - | 0.0% |
| CONSULTANT EXPENSE | 77 | 250 | 250 | - | 0.0% |
| PAY TO OTHER GOVT AGENCIES | 6,028 | 3,000 | 3,000 | - | 0.0% |
| MISCELLANEOUS CONTRACT | 1,430 | 5,000 | 5,000 | - | 0.0% |
| MISC OPER SUPPLIES | 10,809 | 10,000 | 10,000 | - | 0.0% |
| SCIENTIFIC & MED SUPP | - | 100 | 100 | - | 0.0% |
| HARDWARE/SOFTWARE | - | - | - | - | |
| Total Other Expenses | 51,813 | 118,350 | 118,350 | - | 0.0% |
| Stormwater Management Total Expenses | 185,310 | 260,037 | 262,557 | 2,520 | 1.0% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|-----------------------|-----------------------|----------------------------|---------------------------|
| Sewer Equipment Maintenance | | | | | |
| SALARY-REGULAR | 55,273 | 57,691 | 54,909 | (2,782) | -4.8% |
| SALARY-OVERTIME | 9 | - | - | - | |
| ASE CERTIFICATION PAY | 3,296 | - | 1,000 | 1,000 | 100.0% |
| WEARING APPAREL | 364 | 406 | 400 | (6) | -1.5% |
| FOOD ALLOWANCE | - | - | - | - | |
| Total Salary and Wages | 58,943 | 58,097 | 56,309 | (1,788) | -3.1% |
| FICA | 4,233 | 4,414 | 4,201 | (213) | -4.8% |
| IPERS | 4,973 | 5,152 | 4,903 | (249) | -4.8% |
| GROUP INSURANCE | 7,549 | 7,818 | 7,569 | (249) | -3.2% |
| LTD INS DISABILITY INS | 243 | 242 | - | (242) | -100.0% |
| WORKERS COMPENSATION | 273 | 209 | 272 | 63 | 30.1% |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 17,271 | 17,835 | 16,945 | (890) | -5.0% |
| Total Compensation and Benefits | 76,213 | 75,932 | 73,254 | (2,678) | -3.5% |
| TRAINING EXPENSE | 284 | 200 | 200 | - | 0.0% |
| BUILDING REPAIR | - | - | - | - | |
| VEHICLE FUEL | 145,992 | 102,910 | 155,000 | 52,090 | 50.6% |
| VEHICLE & EQUIP REPAIR | 44,898 | 90,000 | 90,000 | - | 0.0% |
| RADIO REPAIR | - | 200 | 200 | - | 0.0% |
| BLDG & GRDS MAINT SUPP | 459 | - | - | - | |
| CONSULTANT EXPENSE | 1,683 | 100 | 100 | - | 0.0% |
| MISCELLANEOUS CONTRACT | 3,451 | 8,000 | 5,550 | (2,450) | -30.6% |
| SECURITY DEPOSIT | - | - | - | - | |
| MISC OPER SUPPLIES | - | 500 | 500 | - | 0.0% |
| TOOL REIMBURSEMENT | 600 | 600 | 300 | (300) | -50.0% |
| SHOP EQUIPMENT | 1,333 | - | - | - | |
| RADIO EQUIPMENT | 701 | - | - | - | |
| Total Other Expenses | 199,401 | 202,510 | 251,850 | 49,340 | 24.4% |
| Sewer Equipment Maintenance Total Expenses | 275,614 | 278,442 | 325,104 | 46,662 | 16.8% |
| | | | | | |

| | | | | | |
|---|----------------|----------------|----------------|---------------|--------------|
| Other Sewer Capital/Costs | | | | | |
| HEAVY MOTORIZED EQUIP | 50,318 | 400,000 | 300,000 | (100,000) | -25.0% |
| OTHER CAPITAL EQUIPMENT | 4,588 | - | - | - | |
| INTEREST PAYMENTS | 161,120 | - | 137,430 | 137,430 | 100.0% |
| MISC DEBT SERV EXP | 12,433 | - | 11,453 | 11,453 | 100.0% |
| CONSULTANT EXPENSE | 37,070 | - | - | - | |
| Total Other Expenses | 265,528 | 400,000 | 448,883 | 48,883 | 12.2% |
| Other Sewer Capital/Costs Total Expenses | 265,528 | 400,000 | 448,883 | 48,883 | 12.2% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|-----------------------------|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| General Government | | | | | |
| WORKERS COMPENSATION | 13,111 | - | 39,073 | 39,073 | 100.0% |
| MISC EMPLOYEE BENEFITS | 1,168 | - | - | - | |
| DUES-MEMBER-SUBSC | - | - | - | - | |
| UTILITIES-GAS | 47,532 | 40,000 | 48,000 | 8,000 | 20.0% |
| UTILITIES-ELECTRIC | 68,001 | 70,000 | 75,000 | 5,000 | 7.1% |
| TELEPHONE EXP | 114,302 | 85,000 | 100,000 | 15,000 | 17.6% |
| ADVERTISING EXPENSE | - | - | - | - | |
| ONLINE COLLECTIONS EXPENSE | 100 | - | - | - | |
| COURT & RECORD EXPENSE | 4 | - | - | - | |
| CONSULTANT EXPENSE | 19,334 | 75,000 | 20,000 | (55,000) | -73.3% |
| PENALTY AND FEES | 5,398 | - | - | - | |
| PAY TO OTHER AGENCIES | 100,000 | 100,000 | 100,000 | - | 0.0% |
| RENT EXPENSE-REAL ESTATE | - | 5,250 | 2,625 | (2,625) | -50.0% |
| MISCELLANEOUS CONTRACT | 120,954 | - | - | - | |
| BANK CHARGES | 14,497 | 12,000 | 12,500 | 500 | 4.2% |
| CREDIT CARD FEES | 7,399 | 6,500 | 6,500 | - | 0.0% |
| ABANDONED PROPERTY COST | 3,877 | - | - | - | |
| WEED ABATEMENT | 19,620 | 15,000 | 15,000 | - | 0.0% |
| TSFR OF FDS TO AIRPORT AUTH | 608,142 | 606,700 | 610,000 | 3,300 | 0.5% |
| REFUNDS | - | - | - | - | |
| MINOR EQUIPMENT | (3,153) | - | - | - | |
| OFFICE SUPPLIES | - | - | - | - | |
| MISC OPER SUPPLIES | - | - | - | - | |
| POSTAGE & FREIGHT | 30,609 | 28,000 | 30,000 | 2,000 | 7.1% |
| HARDWARE/SOFTWARE | - | 95,000 | - | (95,000) | -100.0% |
| OTHER CAPITAL EQUIPMENT | - | - | - | - | |
| PROPERTY ACQUISITION | - | - | - | - | |
| TRAFFIC SIGNALS-DIV VI | 395,957 | 150,000 | - | (150,000) | -100.0% |
| OTHER CAPITAL EQUIPMENT | - | - | - | - | |
| TRAFFIC SIGNALS-DIV VI | - | - | - | - | |
| MISCELLANEOUS CONTRACT | 140 | 100,000 | 110,285 | 10,285 | 10.3% |
| OTHER CAPITAL EQUIPMENT | - | - | - | - | |
| ARENA-CAP IMPRV SINKING EXP | - | 50,000 | 50,000 | - | 0.0% |
| CONSULTANT EXPENSE | 38,156 | 5,000 | - | (5,000) | -100.0% |
| MISCELLANEOUS CONTRACT | 304,360 | 265,000 | 135,000 | (130,000) | -49.1% |
| TOURISM PROMOTIONS | 527,145 | 515,000 | 525,000 | 10,000 | 1.9% |
| ARENA-CAPIMPRV-SINKING EXP | - | 250,000 | 250,000 | - | 0.0% |
| MISCELLANEOUS CONTRACT | - | - | - | - | |
| OTHER CAPITAL EQUIPMENT | 217,262 | - | - | - | |
| MACC EXPENSES | 3,520,405 | 3,800,000 | 3,800,000 | - | 0.0% |
| Total Other Expenses | 6,174,321 | 6,273,450 | 5,928,983 | (344,467) | -5.5% |
| General Government | | | | | |
| Total Expenses | 6,174,321 | 6,273,450 | 5,928,983 | (344,467) | -5.5% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|-----------------------|-----------------------|----------------------------|---------------------------|
| Public Property Building Maintenance | | | | | |
| SALARY-REGULAR | 280,009 | 318,121 | 308,261 | (9,860) | -3.1% |
| SALARIES-PARTTIME | 26,324 | - | 31,057 | 31,057 | 100.0% |
| SALARIES-OVERTIME | 5,109 | - | 5,000 | 5,000 | 100.0% |
| HOLI-VACATION-SICK PAY | 1,515 | 2,356 | 2,000 | (356) | -15.1% |
| WEARING APPAREL | 750 | 600 | 2,000 | 1,400 | 233.3% |
| FOOD ALLOWANCE | 40 | 48 | - | (48) | -100.0% |
| Total Salary and Wages | 313,747 | 321,125 | 348,318 | 27,193 | 8.5% |
| FICA | 22,948 | 24,336 | 25,958 | 1,622 | 6.7% |
| IPERS | 27,794 | 28,408 | 30,301 | 1,893 | 6.7% |
| GROUP INSURANCE | 80,350 | 81,675 | 77,718 | (3,957) | -4.8% |
| LTD INS DISABILITY INS | 1,337 | 1,207 | - | (1,207) | -100.0% |
| WORKERS COMPENSATION | 985 | 781 | 8,707 | 7,926 | 1014.9% |
| FLEX BENEFIT ADMIN FEE | 54 | - | - | - | |
| MILEAGE REIMBURSEMENT | - | - | - | - | |
| SAFETY EQUIPMENT | 378 | - | - | - | |
| MISC EMPLOYEE BENEFITS | - | - | - | - | |
| Total Payroll Tax and Benefits | 133,846 | 136,407 | 142,684 | 6,277 | 4.6% |
| Total Compensation and Benefits | 447,594 | 457,532 | 491,002 | 33,470 | 7.3% |
| BUILDING REPAIR | - | - | - | - | |
| CONTRACT LABOR | - | - | - | - | |
| DUES-MEMBER-SUBSC | - | 200 | 200 | - | 0.0% |
| TRAINING EXPENSE | - | 2,000 | 2,000 | - | 0.0% |
| BUILDING REPAIR | 92,400 | 100,000 | 105,000 | 5,000 | 5.0% |
| RADIO REPAIR | - | 1,000 | 1,000 | - | 0.0% |
| UTILITIES-GAS | 2,320 | 3,200 | 3,200 | - | 0.0% |
| UTILITIES-ELECTRIC | 2,790 | 3,200 | 3,200 | - | 0.0% |
| RADIO & TELEPHONE EXP | 4,313 | 4,500 | 4,500 | - | 0.0% |
| BLDG & GRDS MAINT SUPP | 26,780 | 27,500 | 27,500 | - | 0.0% |
| CONSULTANT EXPENSE | - | - | 100,000 | 100,000 | 100.0% |
| PRINTING & BINDING | - | 1,000 | 1,000 | - | 0.0% |
| RENT EXP-EQUIP & VEHICLE | 692 | 2,000 | 2,000 | - | 0.0% |
| MISCELLANEOUS CONTRACT | 75,269 | 70,000 | 75,000 | 5,000 | 7.1% |
| CONTRACT LABOR | 20,302 | 36,440 | 36,440 | - | 0.0% |
| MINOR EQUIPMENT | 2,786 | 2,750 | 6,000 | 3,250 | 118.2% |
| OFFICE SUPPLIES | 523 | 2,000 | 1,500 | (500) | -25.0% |
| OTHER CAPITAL EQUIPMENT | 227,544 | 405,000 | 397,000 | (8,000) | -2.0% |
| WATERPROOF/TUCKPOINT PROJECT | - | - | - | - | |
| CITY HALL GENERAL REHAB | - | - | - | - | |
| HAIL DAMAGE | - | - | - | - | |
| PARK MAINTENANCE PH I | 63,285 | - | - | - | |
| Total Other Expenses | 519,004 | 660,790 | 765,540 | 104,750 | 15.9% |
| Public Property Building Maintenance | | | | | |
| Total Expenses | 966,597 | 1,118,322 | 1,256,542 | 138,220 | 12.4% |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Special Revenue - Gen. Gov. & PW | | | | | |
| FEMA 2008 - GENERAL CONSTRUCTION - DIV I | - | - | - | - | |
| 2011 AUG HAILSTORM - BUILDING REPAIR | 2,657,034 | - | - | - | |
| FIRST NIGHT 2011 - ADVERTISING EXPENSE | - | - | - | - | |
| FIRST NIGHT 2013 - ADVERTISING EXPENSE | - | - | - | - | |
| FIRST NIGHT 2013 - MISCELLANEOUS CONTRACT | 211 | - | - | - | |
| FIRST NIGHT 2013 - MISC OPER SUPPLIES | 50,430 | - | - | - | |
| Total Other Expenses | 2,707,675 | - | - | - | |
| Special Revenue - Gen. Gov. & PW | | | | | |
| Total Expenses | 2,707,675 | - | - | - | |
| | | | | | |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|---------------------------------|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Debt Service Fund | | | | | |
| PRINCIPAL PAYMENT 2015A | - | - | 1,640,000 | 1,640,000 | 100.0% |
| INTEREST PAYMENT 2015A | - | - | 188,159 | 188,159 | 100.0% |
| DS MISC EXPENSE | - | - | 500 | 500 | 100.0% |
| 2006 - PRINCIPAL PAYMENT | 2,950,000 | - | - | - | |
| 2006 - INTEREST EXPENSE | 119,420 | - | - | - | |
| 2006 - MISC DEBT SERV EXP | 250 | - | - | - | |
| 2007A - PRINCIPAL PAYMENT | 1,470,000 | 1,150,000 | - | (1,150,000) | -100.0% |
| 2007A - INTEREST EXPENSE | 187,400 | 128,600 | - | (128,600) | -100.0% |
| 2007A - MISC DEBT SERV EXP | 500 | 500 | - | (500) | -100.0% |
| 2007B - PRINCIPAL REDEMPTION | 185,000 | 195,000 | - | (195,000) | -100.0% |
| 2007B - INTEREST PAYMENTS | 56,660 | 49,815 | - | (49,815) | -100.0% |
| 2007B - MISC DEBT SERV EXP | 500 | 500 | - | (500) | -100.0% |
| 2008 - PRINCIPAL REDEMPTION | 595,000 | 615,000 | 645,000 | 30,000 | 4.9% |
| 2008 - INTEREST PAYMENTS | 210,450 | 189,625 | 168,100 | (21,525) | -11.4% |
| 2008 - MISC DEBT SERV EXP | 500 | 500 | 500 | - | 0.0% |
| PRINCIPAL REDEMPTION | 435,000 | 450,000 | - | (450,000) | -100.0% |
| MISC DEBT SERV EXP | - | 500 | - | (500) | -100.0% |
| PRINCIPAL REDEMPTION | - | - | 465,000 | 465,000 | 100.0% |
| INTEREST PAYMENTS | 281,275 | - | 248,725 | 248,725 | 100.0% |
| MISC DEBT SERV EXP | 500 | 500 | 500 | - | 0.0% |
| 2014A - PRINCIPAL REDEMPTION | - | - | 1,000,000 | 1,000,000 | 100.0% |
| 2014A - INTEREST PAYMENTS | - | 266,050 | 190,637 | (75,413) | -28.3% |
| 2014A - MISC DEBT SERV EXP | 14,598 | - | 500 | 500 | 100.0% |
| 2010A - PRINCIPAL REDEMPTION | 760,000 | 780,000 | - | (780,000) | -100.0% |
| 2010A - INTEREST PAYMENTS | 34,700 | 19,500 | - | (19,500) | -100.0% |
| 2010A - MISC DEBT SERV EXP | 500 | 500 | - | (500) | -100.0% |
| 2010C - PRINCIPAL REDEMPTION | 430,000 | 440,000 | 450,000 | 10,000 | 2.3% |
| 2010C - INTEREST PAYMENTS | 154,565 | 148,545 | 141,065 | (7,480) | -5.0% |
| 2010C - MISC DEBT SERV EXP | 500 | 500 | 500 | - | 0.0% |
| 2011A - PRINCIPAL REDEMPTION | 425,000 | 440,000 | 450,000 | 10,000 | 2.3% |
| 2011A - INTEREST PAYMENTS | 55,000 | 46,500 | 37,700 | (8,800) | -18.9% |
| 2011A - MISC DEBT SERV EXP | 500 | 500 | 500 | - | 0.0% |
| 2014 - PRINCIPAL REDEMPTION | 1,055,000 | 270,000 | 485,000 | 215,000 | 79.6% |
| 2014 - INTEREST PAYMENTS | 34,943 | 174,852 | 23,278 | (151,574) | -86.7% |
| 2014 - MISC DEBT SERV EXP | 40,792 | - | 500 | 500 | 100.0% |
| 2012C - PRINCIPAL REDEMPTION | 825,000 | 830,000 | 840,000 | 10,000 | 1.2% |
| 2012C - INTEREST PAYMENTS | 371,500 | 355,000 | 338,400 | (16,600) | -4.7% |
| 2012C - MISC DEBT SERV EXP | 500 | 500 | 500 | - | 0.0% |
| 2012A - PRINCIPAL REDEMPTION | - | 1,065,000 | - | (1,065,000) | -100.0% |
| 2012A - INTEREST PAYMENTS | - | 29,668 | - | (29,668) | -100.0% |
| 2012A - MISC DEBT SERV EXP | - | 500 | - | (500) | -100.0% |
| Principal | - | 395,000 | 405,000 | 10,000 | 2.5% |
| 2013A - INTEREST PAYMENTS | 52,953 | 50,700 | 42,800 | (7,900) | -15.6% |
| 2013A - MISC DEBT SERV EXP | - | 500 | 500 | - | 0.0% |
| MISC DEBT SERV EXP | 19,000 | 40,000 | 42,000 | 2,000 | 5.0% |
| BASS PRO - PRINCIPAL REDEMPTION | 1,335,526 | 2,442,105 | 2,442,105 | - | 0.0% |
| BASS PRO - INTEREST PAYMENTS | 265,347 | 236,884 | 167,465 | (69,419) | -29.3% |
| Debt Service Fund | 12,368,378 | 10,813,344 | 10,414,934 | (398,410) | -3.7% |

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|-----------------------|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Total Expenses | | | | | |
| Total Principal | 10,465,526 | 9,072,105 | 8,822,105 | (250,000) | -2.8% |
| Total Interest | 1,824,212 | 1,695,739 | 1,546,329 | (149,410) | -8.8% |
| Total other Expense | 78,640 | 45,500 | 46,500 | 1,000 | 2.2% |
| Total Debt Service | 12,368,378 | 10,813,344 | 10,414,934 | (398,410) | -3.7% |

| | | |
|--------------------------|--------------------|------------------------------------|
| Debt Service Fund | Page E - 70 | Report Print Date: 6/1/2015 |
|--------------------------|--------------------|------------------------------------|

City of Council Bluffs

Comparative Statement of Operations and NEXT YEAR APPROVED BUDGET

Fiscal Year ending June 30, 2014 (actual), 2015 (budget) and 2016 (approved)

| | <u>FY 2014 Actual</u> | <u>FY 2015 Budget</u> | <u>FY 2016 Budget</u> | <u>\$ change to Budget</u> | <u>% change to budget</u> |
|----------------------------|-----------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| Capital Projects | | | | | |
| Total Capital Expenditures | 23,528,482 | 28,160,000 | 31,201,000 | 3,041,000 | 10.8% |
| | | | | | |

| | | | |
|----------------------------|-------------|--------------------|----------|
| Total Capital Expenditures | Page E - 71 | Report Print Date: | 6/2/2015 |
|----------------------------|-------------|--------------------|----------|